



கார்டீகாடெ வார்தாவ செயலாற்றுகை அறிக்கை **PERFORMANCE REPORT** **2024**



தன்஢ா஢ர் டீபார்ட்மென்டு
சிறைச்சாலைகள் திணைக்களம்
DEPARTMENT OF PRISONS



MOTO

Custody, Care and Correction

PERFORMANCE REPORT

2024

Expenditure Head No - 232

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Publication

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150

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“

Although this Department provided Security and care to prisoner's in its early days, it has now gone beyond that and has become social reformatory that properly rehabilitates prisoners.

Prison commenced as a result of the judicial reforms introduced by Cameron in British Imperialist Era in 1832. Welikada Prison was established compatible with British Bostal System in terms of the Legal and Court Ordinance no. 18 of 1844. By the Prison Act no.16 of 1877, this service was structured and regulated under a separate department directly under control of the Commissioner of the Prisons with the effect from 16th July, 1905. With development of society, this service turns out to be very crucial. As a result, the Mahara Prison was built in 1875 and the Bogambara Prison which was in the form of the “Been Field” Prison in England was constructed in 1876. Today, prison that evolved this way, has become an essential and specific institute before the complexities of present-day society. Accordingly, prison system consists of 04 closed prisons, 18 remand prisons, 02 correctional centers for young offenders, 10 work camps, 02 open work camps, 23 prison lockups, and 01 prison school, are under the control of Superintendents of Prisons. There are about 28,271 convicted and remand prisoners under the prison custody.

Though this department that is under the supervision of the Ministry of Justice, Prison Affairs and Constitutional Reforms escorted and kept inmates in custody at its initial stage, today it has gone beyond that limit and become a social correctional center that rehabilitates inmates. Performance report illustrates the endeavor of rehabilitating and socializing inmates as good citizens by the Department of Prisons as a social adaptation body in 2024.



Vision

Social reintegration of inmates as good citizens through rehabilitation



Mission

Rehabilitation of Prisoners ensuring their custody and care by building a proper relationship between the prisoners and officials so that the officials gain job satisfaction while the labor productivity of the prisoners to enable the department be self-dependent and utilizing it to augment the development drive of the country and ultimately socializing the prisoners as creative and virtuous skillful citizens



Goals

Contribute to building a civilized society by means of proper rehabilitation of inmates and thereby making inmates law abiding humanitarian persons

Motivate Prison officers and building up the team spirit within the department



1.3 Main Tasks

1 Under the authority of whatever court in a country, admission of convicted or remand prisoners at all status, provision of their custody, care and maintenance in terms of rules and regulations of the prison and production of remand prisoners to court.

2 Provision of common order and proper administration in relation to all prisons and correctional centers.

3 Provision of technical, agricultural, animal husbandry, and vocational training to inmates in all prisons and correctional centers.

4 Provision of welfare services to all prisons and correctional centers.

5 Making provisions for training to strengthen correctional field.

6 Making a desired social back ground for inmates after rehabilitation and social reintegration as better citizens as timely requirement.

7 Reducing prison congestion, introducing modern technology, improving physical resources and developing infrastructure facilities in relation to carrying out prison reforms.

8 Human resources development in Department of Prisons to make experienced and satisfied officers through training in different divisions and promotional programs.

9 Establishment and carrying out of Information Management System in order to fulfill administrative activities of inmates correctly and efficiently.

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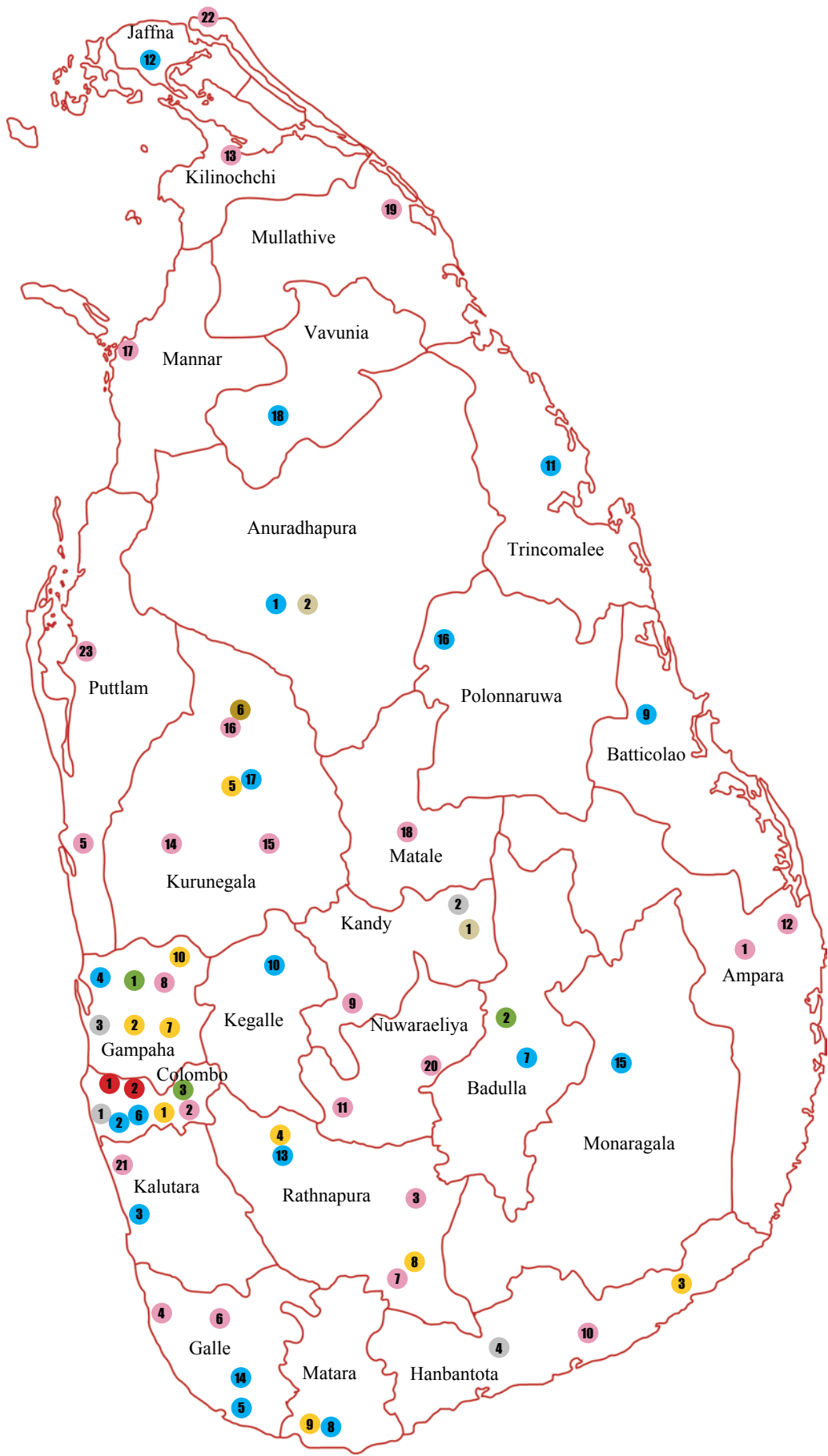
1.4.1

Cadre Information from 01.01.2024 to 31.12.2024

No.	Designation and Service	Approved positions	Existing positions	No. of Vacant positions	No. of Excess positions
Senior Level					
01	Commissioner General of Prisons	1	1	0	0
02	Additional Commissioner General of Prisons	1	0	1	0
03	Commissioner of Prisons (SLAS)	1	1	0	0
04	Commissioner of Prisons	5	4	1	0
05	Director (Planning)	1	0	1	0
06	Director (Engineering)	1	0	1	0
07	Chief Accountant	1	1	0	0
08	Assis.Commissioner / Deputy Commissioner	1	0	1	0
09	Assis. Director /Deputy Director (Planning)	1	1	0	0
10	Assis. Director (Information Technology)	1	1	0	0
11	Assistant Director (Agriculture)	1	0	1	0
12	Accountant	4	2	2	0
13	Internal Auditor	1	1	0	0
14	Superintendent of Prisons (special grade)	7	1	6	0
15	Superintendent of Prisons	19	4	15	0
16	Superintendent of Prisons(Rehabilitation) Male	2	2	0	0
	Superintendent of Prisons (Rehabilitation) Female	1	0	1	0
17	Assistant Superintendent of Prisons (Male)	40	16	24	0
	Assistant Superintendent of Prisons (Female)	2	0	2	0
18	Legal Officer	1	1	0	0
19	Engineer (Civil)	2	2	0	0
20	Engineer (Mechanical)	2	1	1	0
21	Director (Medical)	1	0	1	0
22	Deputy Director (Medical)	1	1	0	0
23	Medical Officer	40	57	0	17
24	Dentist	4	3	1	0
Gross Total		142	100	59	17
Tertiary Level					
25	Administrative Officer	2	1	1	0
26	Chief Work Inspector	1	0	1	0
27	Special Grade Nursing Officer	1	0	1	0
28	Translator	3	2	1	0
29	I.C.T. Officer	1	1	0	0
30	Statistical Officer	1	1	0	0
31	Chief Jailor (Female)	3	1	2	0
32	Chief Jailor (Male)	30	29	w1	0
33	Class 1 Jailor (Female)	4	3	1	0
34	Class 1 Jailor (Male)	59	53	6	0
35	Chief Rehabilitation Officer (Male)	5	2	3	0
36	Chief Rehabilitation Officer (Female)	2	2	0	0
37	Rehabilitation Officer (Class - 1)	11	8	3	0
38	Rehabilitation Officer (Class - 1) Female	2	1	1	0
39	Registered/ Assistant Medical Officer	19	13	6	0
40	Dispenser (Special grade)	4	0	4	0
Gross Total		148	117	31	00
Secondary Level					
41	Development Officer	93	91	2	0
	Planning Assistant	1	1	0	0
42	Counseling Officer	7	0	7	0
43	Work Inspector	5	0	5	0
44	Librarian	1	0	1	0

No.	Designation and Service	Approved positions	Existing positions	No. of Vacant positions	No. of Excess positions
Secondary Level					
45	Technical Officer (Technical)	1	0	1	0
46	Draftsman	2	1	1	0
47	Information & Communication Technology Assistant	5	1	4	0
48	Sub Work Inspector	10	5	5	0
49	Management Service Officer	80	43	37	0
50	Interpreter	2	0	2	0
51	Industrial Forman	19	16	3	0
52	Industrial Administrator	17	15	2	0
53	Vocational Instructor Class I /Class II	120	50	70	0
54	Agriculture Instructor	19	6	13	0
55	Agriculture Overseer	28	0	28	0
56	Audio Visual Assistant	1	0	1	0
57	Dispenser (Grade I, II, III)	82	52	30	0
58	Medical Laboratory Technician	4	1	3	0
59	Nursing Officer (Supra)	8	0	8	0
	Nursing Officer(III, II, I)	70	35	35	0
60	Public Health Inspector	4	7	0	3
61	Class II Rehabilitation Officer(Male)	109	87	22	0
62	Class II Rehabilitation Officer(Female))	25	19	6	0
63	Jailor class II (Male)	30	15	15	0
64	Jailor class II (Female)	446	326	120	0
65	Drill Instructor	1	1	0	0
66	Sergeant (Female)	38	20	18	0
67	Sergeant (Male)	894	556	338	0
68	Guard (Female)	594	479	115	0
69	Guard (Male)	4447	3720	725	0
	Guard (Casual)		2		
Gross Total		7163	5549	1617	3
Primary Level					
70	Photographer	1	0	1	0
71	Editor	1	0	1	0
72	Motor Driver (Departmental)	222	204	18	0
73	Motor Driver (Combined Service)	5	2	3w	0
74	Ambulance Driver	3	0	3	0
75	Motor Mechanic	10	3	7	0
76	Motor Mechanic (Electric)	4	1	3	0
77	Motor Mechanic (Welding)	2	0	2	0
78	Motor Mechanic (Painting)	2	0	2	0
79	Tractor Driver	26	16	10	0
80	Three Wheel Driver	8	7	1	0
81	K.K.S.	36	23	13	0
82	Watcher	52	35	17	0
83	Hangman	2	2	0	0
84	Labourer	35	16	19	0
85	Water Pump Operator	10	7	3	0
Gross Total		419	316	103	00
Grand Total		7872	6082	1810	20

1.5 Institutions Under the Department of Prisons and its Distribution



- 1 PRISON HEADQUARTERS
- 2 C.R.T.C.
Centre for Research & Training in corrections

CLOSED PRISONS - 04

- 1 Welikada
- 2 Bogambara
- 3 Mahara
- 4 Angunakolapelessa

REMAND PRISONS - 18

- 1 Anuradhapura
- 2 Colombo
- 3 Kalutara
- 4 Negombo
- 5 Galle
- 6 New Magazine
- 7 Badulla
- 8 Matara
- 9 Batticaloa
- 10 Kegalle
- 11 Trincomalee
- 12 Jaffna
- 13 Kuruwita
- 14 Boossa
- 15 Monaragala
- 16 Polonnaruwa
- 17 Wariyapola
- 18 Vavuniya

WORK CAMPS - 10

- 1 Homagama
- 2 Meethirigala
- 3 Weerawila
- 4 Kuruwita
- 5 Wariyapola
- 6 Hangilipola
- 7 Kandewatta
- 8 Kadurugasara
- 9 Pitabeddara
- 10 Ambepussa

OPEN PRISON CAMPS - 02

- 1 Pallekelle
- 2 Anuradhapura

CORRECTIONAL CENTRES
FOR YOUTHFUL OFFENDERS - 03

- 1 Pallansena - C.C.Y.O.
- 2 Taldena - C.C.Y.O.
- 3 Homagama - T.S.Y.O

LOCK-UPS - 23

- 1 Ampara
- 2 Awissawella
- 3 Balangoda
- 4 Balapitiya
- 5 Chilaw
- 6 Elpitiya
- 7 Embilipitiya
- 8 Gampaha
- 9 Gampola
- 10 Hambantota
- 11 Hatton
- 12 Kalmunai
- 13 Kilinochchi
- 14 Kuliypitiya
- 15 Kurunegala
- 16 Maho
- 17 Mannar
- 18 Matale
- 19 Mullaitivu
- 20 Nuwara Eliya
- 21 Panadura
- 22 Point Pedro
- 23 Puttalam

1.6 Main Divisions of the Department of Prisons

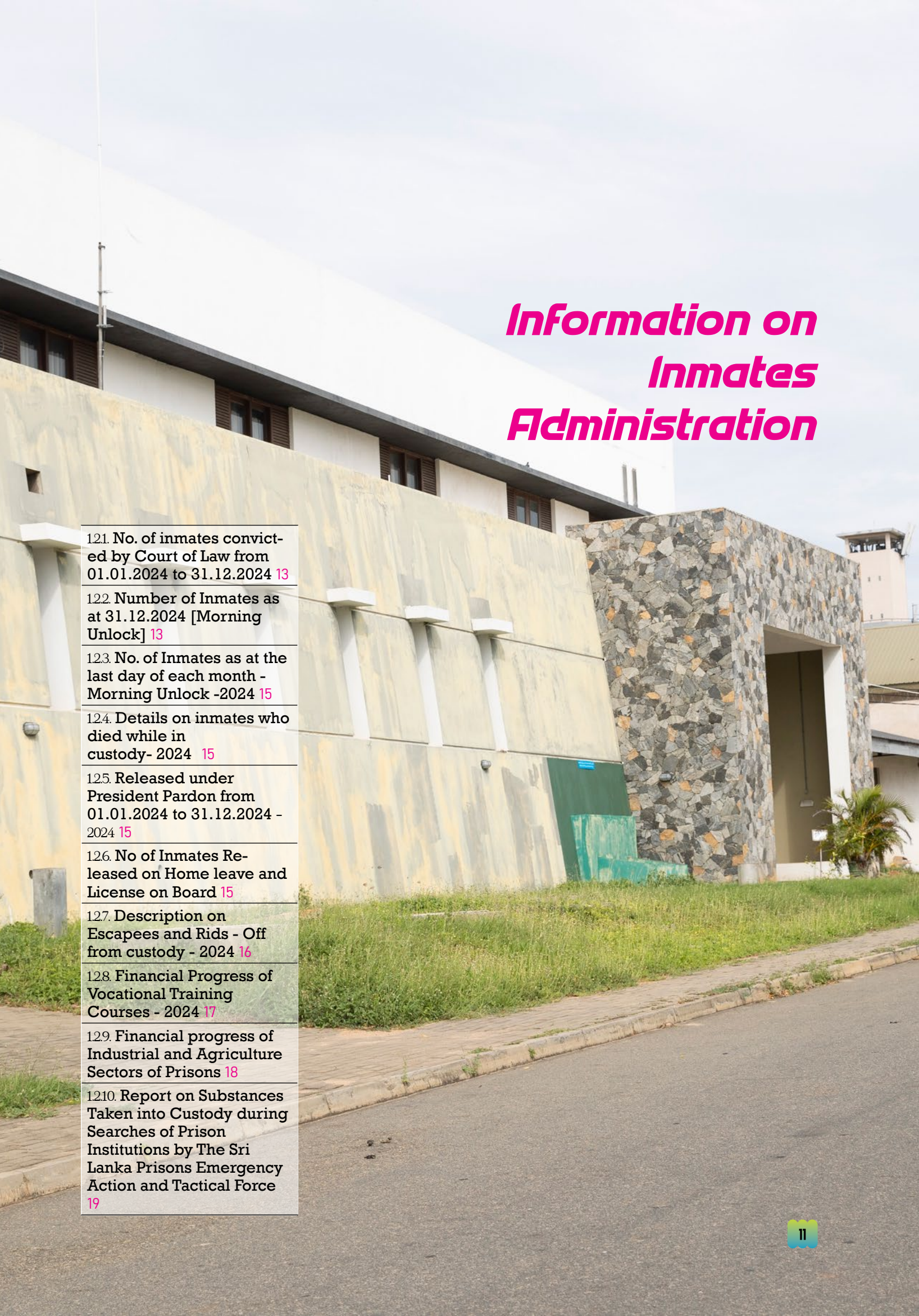


1.7 Funds under the Department of Prisons

☒ Government Consolidated Fund

1.8 Details on Foreign Funded Projects (if there)

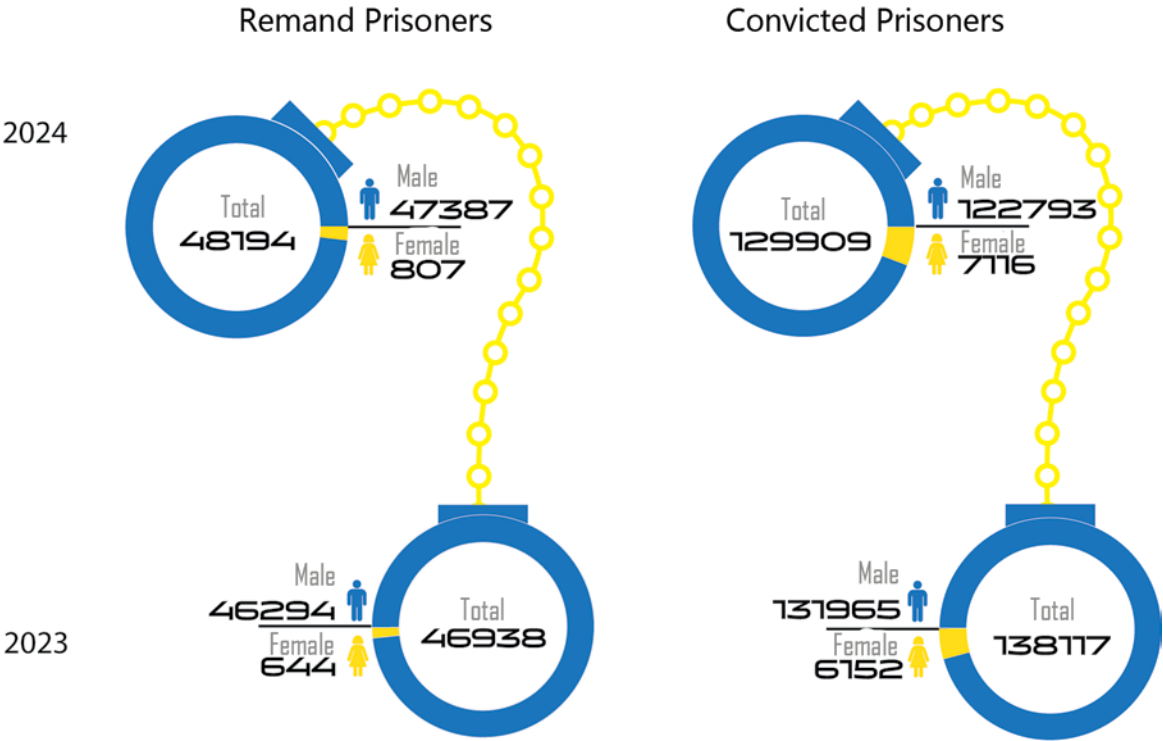
☒ None



Information on Inmates Administration

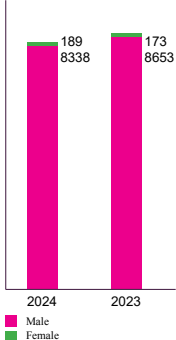
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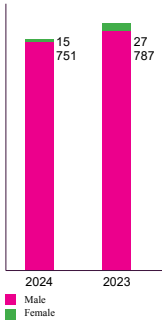


1.2.2 Number of Inmates as at 31.12.2024 [Morning Unlock]

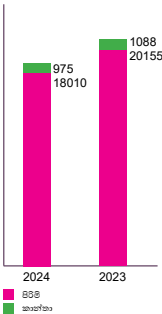
2024			Inmates	2023		
Male	Female	Total		Male	Female	Total
778	18	796	Death Sentenced Prisoners (Local)	731	15	746
05	-	05	Death Sentenced Prisoners (Foreign)	05	-	05
01	-	01	Death Sentenced Prisoners (Terrorist)	01	-	01
62	07	69	Life Sentenced Prisoners (Local)	220	22	242
208	27	235	Life Sentenced Prisoners (Foreign)		12	75
03	-	03	Life Sentenced Prisoners (Terrorist)	02	-	02
7,183	131	7,314	General Prisoners (Local)	7,608	124	7,732
89	06	95	General Prisoners (Foreign)	10	-	10
01	-	01	General Prisoners (Terrorists)	01	-	01
8	-	08	Youthful Offenders	12	-	12
8,338	189	8,527	Total number of prisoners	8,653	173	8,826



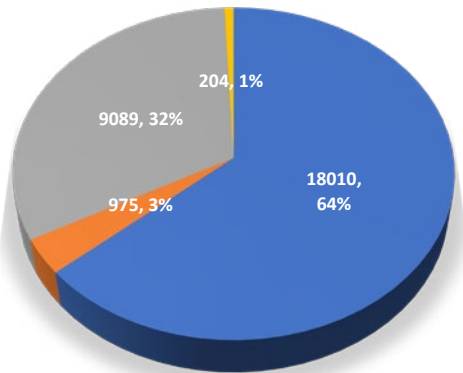
2024			Inmates (Appeals)	2023		
Male	Female	Total		Male	Female	Total
379	08	387	Death Sentenced Prisoners (Local)	432	10	442
01	-	01	Death Sentenced Prisoners (Foreign)	01	-	01
-	-	-	Death Sentenced Prisoners (Terrorists)	-	-	-
75	04	79	Life Sentenced Prisoners (Local)	87	10	97
-	-	-	Life Sentenced Prisoners (Foreign)	01	-	01
02	-	02	Life Sentenced Prisoners (Terrorist)	05	-	05
294	03	297	General Prisoners (Local)	261	06	267
-	-	-	General Prisoners (Foreign)	-	01	01
-	-	-	General Prisoners (Terrorist)	-	-	-
751	15	766	Total No. of Prisoners	787	27	814



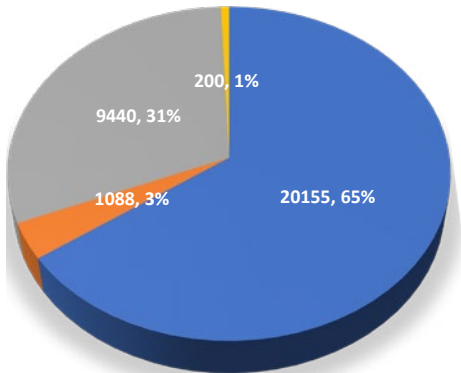
2024			Suspects	2023		
Male	Female	Total		Male	Female	Total
17,837	962	18,799	Remand Prisoners (Local)	19,921	1,080	21,001
140	13	153	Remand Prisoners (Foreign)	193	07	200
33	-	33	Remand Prisoners (Terrorist)	41	01	42
18,010	975	18,985	Total No. of Prisoners	20,155	1,088	21,243



2024			Total number of Prisoners	2023		
Male	Female	Total		Male	Female	Total
18,010	975	18,985	All Remand Prisoners	20,155	1,088	21,243
9,089	204	9,293	All Convicted Prisoners	9,440	200	9,640
27,099	1,179	28,278	Grand Total	29,595	1,288	30,883



2024



2023

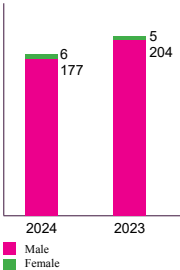
1.2.3 No. of Inmates as at the last day of each month - Morning Unlock -2024



2024 : A1 - Remand (Male) A2 - Convicted (Male) A3 - Remand (Feale) A4 - Convicted (Female)
2023 : B1 - Remand (Male) B2 - Convicted (Male) B3 - Remand (Feale) B4 - Convicted (Female)

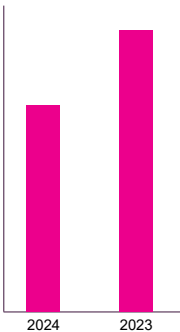
1.2.4 Details on inmates who died while in custody- 2024

2024			Description	2023		
Male	Female	Total		Male	Female	Total
53	01	54	Normal Prisoners	71	02	73
10	-	10	Death Sentenced Prisoners	10	-	10
08	02	10	Life Sentenced Prisoners	04	-	04
106	04	110	Remand Prisoners	119	03	122
177	06	184	Total	204	05	209



1.2.5 Released under President Pardon from 01.01.2024 to 31.12.2024

2024			Released	2023		
Male	Female	Total		Male	Female	Total
876	-	876	National Independent Day	626	14	640
922	-	922	Sinhala New Year Day	-	-	-
269	-	269	Vesak Poya Day	1,004	08	1,012
289	-	289	Poson Poya Day	474	04	478
358	-	358	Prisoners Day	976	07	983
389	-	389	Christmas Day	986	15	1,001
02	-	02	President special pardon (LTTE)	06	-	06
3,105	-	3,105	Total	4,072	48	4,120



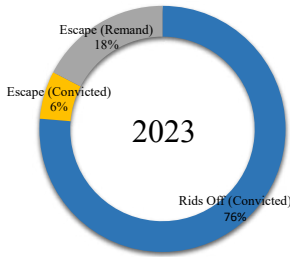
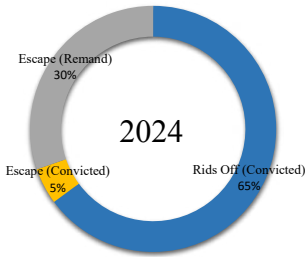
1.2.6 No of Inmates Released on Home leave and License on Board

2024	No of Inmates Released	2023
296	Home leave	234
166	License on Board	125
462	Total	359



1.2.7 Description on Escapees and Rids - Off from custody - 2024

Description on Escapees and Rids - Off	2024	2023
Rids Off (Convicted)	122	158
Escape (Convicted)	09	13
Escape (Remand)	57	36
Total	188	207
Re custodies	65	79



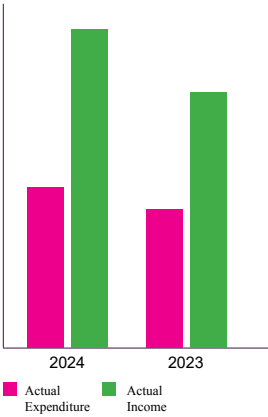
No.	Institute	Rids Off			Escapes (Convicted)				Escapes (Remand)				Escapes	Total remand inmates escaped	Total remand & convicted inmates	Re custodies
		Home leave	While work at camp	Shramadana & party outside	Hospitals	Prisons	Courts	While in escort	Hospitals	Prison	Courts	While in escort				
1	Welikada Prison	-	-	07	-	01	-	-	01	-	-	-	08	01	09	01
2	Magazine Prison	-	-	01	-	-	-	-	01	-	01	-	01	02	03	02
3	Colombo Remand Prison	-	-	-	-	-	-	-	03	01	-	-	-	04	04	01
4	Mahara Prison	-	01	02	-	-	-	-	03	-	05	-	03	08	11	04
5	New Dumbara Prison	01	-	-	-	-	-	-	02	-	03	04	01	09	10	03
6	Anuradhapura	-	10	-	-	-	-	-	01	-	-	-	10	01	11	02
7	Badulla Prison	-	-	01	-	-	-	-	-	-	-	-	01	-	01	-
8	Boossa Prison	-	-	03	-	-	-	-	-	-	-	-	03	-	03	03
9	Galle Prison	-	01	01	-	-	-	-	01	-	-	-	02	01	03	-
10	Matara Prison	-	02	01	-	-	-	-	01	-	04	-	03	05	08	07
11	Angunakolapelessa Prison	-	01	05	-	-	-	-	04	-	-	-	06	04	10	06
12	Batticaloa Prison	01	-	-	01	-	-	-	01	01	03	-	02	05	07	02
13	Negombo Prison	-	-	01	-	-	-	-	01	-	-	-	01	01	02	01
14	C.C.Y.O. - Pallansena	-	05	-	-	-	-	-	-	-	-	-	05	-	05	-
15	Kalutara Prison	-	-	03	-	-	-	-	01	-	-	-	03	01	04	03
16	Pallekele Open camp	-	17	02	-	02	-	-	-	-	-	-	21	-	21	04
17	C.C.Y.O. - Thaldena	-	16	01	-	-	-	-	-	-	-	-	17	-	17	05
18	Trincomalee Prison	-	-	-	-	-	-	-	01	-	-	01	-	02	02	01
19	Weerawila working camp	-	11	-	-	02	-	-	-	-	-	-	13	-	13	03
20	Polonnaruwa Prison	-	-	-	-	-	-	-	-	-	02	-	-	02	02	02
21	Wariyapola Prison	-	02	01	-	-	-	-	01	-	02	-	03	03	06	04
22	Monaragala Prison	-	-	04	-	-	-	-	-	-	01	-	04	01	05	01
23	Watareka working camp	-	01	-	01	-	-	-	-	-	-	-	02	-	02	-
24	Vavuniya Prison	-	01	01	-	01	-	-	02	-	-	-	03	02	05	02
25	Ambepussa Prison	-	02	-	-	-	-	-	-	-	-	-	02	-	02	01
26	Jaffna Prison	-	-	-	-	-	-	-	02	-	01	-	-	03	03	01
27	Kegalle Prison	-	-	-	01	-	-	-	-	-	-	-	01	-	01	01
28	Kuruwita Prison	-	16	-	-	-	-	-	-	-	-	02	16	02	18	05
Total		02	86	34	03	06	-	-	26	02	22	07	131	57	188	65

1.2.8 Financial Progress of Vocational Training Courses - 2024

No	Prison Institute	No. of Courses	Executed Courses/ Training Program	Allocation (Rs.)	Expenditure (Rs.)
1	Welikada Prison	10	Barber , Music, Aluminium fabrication, Low cost civiling, Scout training, English language course, Dancing and Music (Female ward)	706,089.84	703,967.25
2	New Dumbara Prison	18	Welding, Carpentry, Domestic electrician, Barber, Handcraft creations (female ward) Scout training, Counselling, Religious, Health, Sports, Beauty and sewing	2,376,510.16	2376,510.16
3	Mahara Prison	14	Barber, Carpentry, Dancing ,Mason, Scout training, Music therapy, Positive access, Mental health, Counselling, Treatment, Job promotions	533,018.00	533,018.00
4	Angunakolapelessa Prison	05	Sewing, Mason, and Scout training	85,000.00	84,640.00
5	Thaldena C.C.Y.O.	15	Domestic electrician, Barber, Computer, Scout training, Mental development and Drug prevention and sewing	433,400.00	433,400.00
6	Pallekele Prison	12	Bakery, Carpentry, Mason, welding, Home Domestic electrician, Scout training, Drug prevention, Health, Job promotion, Sport and mental health	1,610,000.00	1,586,950.00
7	Ambepussa Prison	13	Welding, Electrician, Carpentry, Literacy, Art Therapy, Counselling, Handicraft and Self-employment guidance	782,000.00	670,000.00
8	Weeravila Open Prison	13	Sewing, Domestic electrician, Electric motor winding, Carpentry, Literacy, Barber, Leadership training, Drug prevention, Sports, Cultural, Scout training	920,000.00	918,480.00
9	Anuradhapura Prison	15	Carpentry, Gardening, Barber, Scout training, Drug prevention, Leadership training, Counselling, Music Therapy, Mental Development, tress Management, Religious and spiritual, health and entertaining programs	345,000.00	344,110.00
10	Kandewatta (Mahara)	10	Barber, Drug Prevention, Personality development, Mental development, and Sports	148,982.00	148,982.00
11	Watareka Work Camp	04	Home wiring, Barber, food making, Scout training	125,000.00	118,510.00
12	Kuruvita Prison	03	Sewing and Handcraft, Women underwear making and Scout training	75,000.00	75,000.00
13	Wariyapola Prison	02	Aluminium fabrication and, Scout training	85,000.00	85,000.00
14	Galle Prison	05	Beauty culture, Literacy and Scout training	40,000.00	39,367.00
15	Matara Prison	05	Barber, Hand crafts, shoe making, Scout training	80,000.00	79,523.00
16	Negombo Prison	03	Ornamental item making, sewing and scout training	65,000.00	64,950.00
17	Polonnaruwa Prison	04	Barber, Low cost civiling and Scout training	55,000.00	54,980.00
18	Magazine Prison	03	Barber and Scout training	105,000.00	104,995.50
19	Badulla Prison	05	Home wiring, Hand crafts, Scout training	155,000.00	154,535.00
20	Colombo Remand Prison	03	Barber and Scout training	79,000.00	79,000.00
21	Kegalle Prison	03	Barber and Scout training	65,000.00	65,000.00
22	Kalutara Prison	05	Carpentry, sewing and Scout training	635,000.00	633,085.00
23	Monaragala Prison	02	Barber and Scout training	35,000.00	34,880.00
24	Kadurugasara Prison	04	Mason course, Broom and Ekal Broom Making course	96,000.00	94,040.00
25	Trincomalee Prison	03	Barber and Scout training	55,000.00	55,000.00
26	Batticaloa Prison	05	Sewing, Barber and Scout training	115,000.00	109,975.00
27	Vavuniya Prison	03	Barber and Scout training	55,000.00	55,000.00
28	Jaffa Prison	09	Barber, Soap making, palmyrah leaf products, Coconut shell decorations, Making greeting cards and Scout training	140,000.00	140,000.00
Total		196		10,000,000.00	9,842,897.91

1.2.9 Financial progress of Industrial and Agriculture Sectors of Prisons

Industrial & Agricultural Income and Expenditure	2024	2023
Expenditure (Actual)	160,075,039.02	137,609,307.00
Income (Actual)	316,221,643.84	253,730,905.00



No.	Name of Prisons	Name of the currently operating Industries and Agricultural Industries	As at 31.12.2024 (Actual)	
			Expenditure	Income
1	Homagama Work Camp	Agriculture, Concrete bricks, Broom,Ekal Broom	1,649,805.00	8,470,490.26
2	Mahara Prison	Agriculture, sewing, laundry , Smithy work,Coconut shell charcoal, Carpentry, Broom, Ekal broom, Weaving, Soap, Coconut oil	4,910,677.85	21,967,439.56
3	Correctional Center for Young Offender Pallansena	Agriculture, Carpentry, Bakery, Coir mill, Broom, Ekal broom, Weaving, sewing,Smithy work	9,371,876.18	20,464,916.13
4	New Dumbara Prison	Carpentry,sewing,Weaving, Welding and soldering, Broom, Ekel Broom, laundry	6,569,834.00	10,621,874.25
5	Open Work Camp- Palle-kele	Agriculture, Animal husbandry, Bakery, sewing,Soap, Laundry, Bricks, Carpentry, Welding and soldering, Motor garage, Broom, Ekel Broom, Weaving	22,233,939.35	47,998,328.75
6	Anuradhapura Prison	Agriculture, Bakery, Smithy work,, Carpentry, Broom, Ekel Broom, sewing,Weaving, laundry	23,601,234.88	38,643,240.13
7	Badulla Prison	laundry section	38,500.00	155,394.00
8	Weeravila Work Camp	Agriculture, Bakery	5,299,825.29	13,531,105.56
9	Welikada Prison	Smithy work,Carpentry, Broom, Ekel Broom,laundry, Soap, Sawing, Printing, Weaving, Bakery	33,040,832.70	54,811,959.39
10	Correctional Center for Young Offenders -Thaldena	Agriculture, Animal Husbandry, Maison, Envilops, Bricks, sewing, Broom, Ekel BroomSmithy work,Bakery, Carpentry, Laundry	20,890,710.95	34,191,488.19
11	Kuruvita Prison	Agriculture, Concrete bricks, Smithy work	4,621,272.50	12,315,195.57
12	Bossa Prison	Agriculture, Bakery	10,699,410.57	12,744,870.57
13	Wariyapola Prison	Agriculture, Concrete bricks	2,000,000.00	13,832,975.56
14	Angunalokapellessa Prison	Agriculture,Bakery,Vehicle service	2,876,647.00	11,101,767.50
15	Colombo Remand Prison	Motor garage	10,719,118.75	10,847,350.06
16	Matara Prison	Agriculture	304,494.00	1,091,594.76
17	Batticolao Prison	Agriculture	1,200,000.00	2,877,494.60
18	Galle Prison	Agriculture	46,860.00	554,159.00
Total			160,075,039.02	316,221,643.84

Prison Institution		Mobile Phones	SIM Cards	Battery	Charger	Heroin		Ganja (g)	Ice (g)	Charus (g)	drug pills	Tobacco		Money (RS)	cARD Reader	Hand Free	Dataables	Memory Cards	Pendrive	Lighter	Cigarette	Other
						g	packets					Leaves	g									
1	Welikada	18	19	11	01	-	03		packet 1/4539			57	-	2,500.00	-	-	-	-	03	10	-	Beedi - 4
2	Welikada Female	08	04	49	-	-	01	1000	-	-	-	03	-	-	-	01	-	-	-	01	-	-
3	Welikada Hospital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Angunakolapelessa	20	20	13	01	-	01	2000	packets 8/350	-	-	04	-	-	-	-	03	01	-	06	-	Tobacco Suruttu - 802
5	Mahara	04	06	05	01	-	-	-	packet -1	-	-	80	-	-	-	-	03	01	-	03	-	Beedi - 20
6	Dumbara	19	18	27	08	2850.99	15	-	packet -3	-	-	87	-	50	-	02	02	01	-	33	-	Beedi - 65 / Chain - 1 / Ass – Packet 3
7	Magazine	98	99	81	10	-	24	3000	packets 25/6g	-	02	186	-	25,020.00	15	25	25	04	02	20	-	Beedi - 40 / Ring - 1
8	Colombo Remand	83	66	66	11	560	31	Packet6/ 6000	packets 746	Packet 48	02	245	-	5,140.00	-	03	09	02	03	08	-	Ass 183mg, Packets 16, Beedi - 3, Smart watch - 3, Charger - 1
9	Negombo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Kalutara	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Anuradhapura	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Kegalle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	09	-	-
13	Wariyapola	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Galle	52	58	55	29	-	01	-	packet-1	-	-	21	-	380.00	-	12	14	02	01	15	-	-
15	Bossa	04	01	01	04	-	-	-	-	-	-	-	-	-	01	06	04	01	01	05	-	-
16	Wesley Checkpoint	-	-	-	-	3310	-	-	packets-5	-	-	-	5	-	-	-	-	-	-	-	-	Beedi bundle - 4
17	Matara	19	09	18	03	-	-	-	packets -4	-	-	-	-	-	-	-	-	-	-	01	-	-
Total		325	340	366	69	6720.99	173	Packet6/ 22000	packets 105/ 11641	Packet 48	14	738	05	33,090.00	16	55	70	12	10	117	-	-



03

*Progress and
Future Outlook*



Progress and Future Outlook

Achievement -

Annual Performance Report of the Department of Prisons- 2023 was awarded with Merit Award on 02.12.2024 in the Best Annual Performance Reports of the Public Sector at the Awards Ceremony organized by the Association of Chartered Accountants of Sri Lanka (ICASL) together with the Association of Public Finance Accountants (APFA).



In accordance with the National Policy Framework, Sustainable Development Goals and priorities identified by the Ministry of Justice, Prison Affairs & Constitutional Reforms, below is the progress achieved in Annul Action Plan and projects implemented through donations made by other International Organizations and the progress achieved in the process of formulating Prison Reforms within three year period after commencing the Five Year Plan from 2021 to 2025 implemented in 9 wider areas that was approved by the Hon. Minister of Justice under the theme of “**a Right Based Correctional System for a Safer Society**” to carry out departmental reforms.

Reducing Prison Overcrowding and Improving Inmates' Residential Facilities

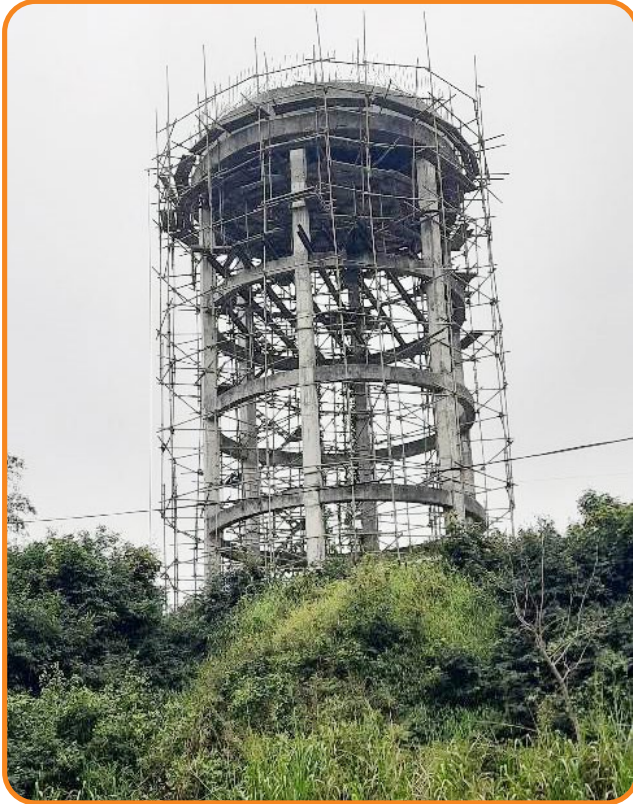
Having identified requirements of relocating the Colombo Prison Complex (Welikada Prison, Colombo Remand Prison, New Magazine Prison and Female Ward), Prison Hospital, Center for Research and Training in Corrections to Horana Millewa area, Prison Headquarters to Battaramulla area and officers' quarters of the Prison Headquarters to Malambe area,

Ministry of Urban Development and Housing, together with the Urban Development Authority has done planning and design work and the authority has started its procurement procedures and future works after meeting all the basic requirements as per the approval of the Cabinet. As per the Circular no.3/2022 and dated 26.04.2022 of the Ministry of Finance, discussion under the patronage of the Honorable Minister of Justice, Prison Affairs and Constitutional Reforms, was made to find out about the possibility of starting this project which had been temporarily suspended further work. Urban Development Authority has informed that the cost estimate of the Prison Complex expected to be build in Horana in 2021 has gone up and that cost cannot be met by investment in premisses where Borella Prison Complex is situated.

Accordingly, Hon. State Minister instructed to study the possibility of implementing the project through alternative way and value the property premises of the Colombo Prison Complex by the Valuation Department and obtain the present value. Accordingly, an application has been made to obtain assessed value of the said land from the Valuation Department.

99.7% physical progress has achieved in construction of quarters at New Dumbara Prison-Pallekele. Furthermore, according to the new estimate of Rs. 164.92 million prepared in 2023 to complete the work required to provide the water tank and related water supply for this project, Approval was obtained for the additional expenditure of Rs. 71.88 million and the Cabinet Memorandum submitted to manage payments for the construction of the water tank and related water supply activities from the provisions allocated for the year 2024, in accordance with the Cabinet Decision

No.: AMAP/24/0409/614/019 and dated 26.03.2024. Accordingly, out of the allocation of Rs. 250.0 million allocated for the year 2024, Rs. 209.65 million, or



about 84%, has been utilized. Further, the Cabinet Paper was submitted to the Cabinet on 30.12.2024 to allocate provisions of Rs.1782 million in installments through the budget within the 2025-2028 time frame to complete the remaining essential works, to complete as per Construction Action Plan such as building the Maximum Security Unit, Youth Detention Building (Unit 02), Detention Building (Unit 03), Detention Building (Unit 05), Fitness and Recreation Center, Water Tank and External Drainage System and to construct Internal Road within the 2025-2028 period and to extend project period up to 31.12.2028 and to be carried out all construction by the State Engineering Corporation under the consultancy of the Engineering Consulting Institute in the way it worked.

Construction of prison buildings at Pallansena Prison commenced in 2020, has already achieved 98.5% physical progress and procurement activities of constructing sewage system is in progress.

Construction work of Gampola Prison was scheduled to begin in late 2023 and 50% of the construction work was completed in 2024 at a cost of

Rs. 7.56 million. Construction was carried out using prison labor and is expected to be completed in 2025.



Construction of administrative building and store room which were destroyed during the riot at Mahara Prison in 2020 was commenced at a cost of Rs. 17.68 million within the allocation for the year 2024 on the agreement of the National Planning Department and approval of the Cabinet to a total cost of Rs. 316 million and construction of the warehouse has been awarded through direct contracting to the National Engineering Research and Development Corporation (NERDC). Planning and design work for the administration building is in final stage.

Several tasks, using budget allocation for improving inmates' sanitation facilities, were carried out at prison level including construction and repair of toilets, construction of disabled toilets, renovation of dormitories in prisons, improvement of bathing areas, provision of water facilities and improvement of sanitary facilities in prison wards.

Also, work is underway to repair Bogambara Sewage System at a cost of Rs. 23.41 million and Boossa Sewage System at a cost of Rs. 18.61 million.

Furthermore, the preliminary design work for the construction of sewage and wastewater systems in the Polonnaruwa, Kuruwita, Negombo and Wariyapola Prisons was carried out this year.

- Roof repairing of the Section “C” of the Chapel Building of the Welikada Prison was complted this year.

- Improvemernt of internal road system of the Pallekele Open Prison Camp at a cost of Rs.4.91 M



- Repairing work on Kegalle Remand Prison Wall in need of repaired due to a landslide, commenced this year. A cost of Rs. 7.13 million was incurred this year and the repair work is scheduled to be completed in 2025.

- Kitchen roof repair work at Welikada Prison was completed this year at a cost of Rs. 9.42 million. Remaining renovation work of the project is expected to be completed in January 2025.

- Taking steps to introduce a pilot project to develop wood-efficient stoves using Nerd technology in Anuradhapura and Pallansena Prisons. Project costing Rs. 5.4 million, will reduce the consumption

of firewood. Depending on the success of the project, these stoves will be gradually introduced to other prisons as well.

Prison Management Reforms

- Lack of a formal Service Minute has confronted the Department of Prisons with variety of difficulties in recruiting, training, promoting etc. At the time when many regional countries have transformed the Prison Service into a Correctional Service, Sri Lanka Prison Service also must adopt transforming the Prison Service into a Correctional Service under the theme of “Leaders in Corrections” moreover, the committee appointed for that purpose must revise amendments made to the draft Service Minute necessary to maintain its professionalism. In this regard, scheme of recruitment procedures for 21 posts have been prepared and steps have been taken to obtain the approval of the Public Service Commission. Also, recruitment procedures for 02 posts have been prepared and forwarded to the Ministry of Justice for approval of the Public Service Commission. After discussed with comittees appointed to prepare the recruitment procedures for 07 more posts, future activities are being done.

Prison Staff Capacity Development

- Four Prison Officers who applied for the BSc in Criminology & Criminal Justice, have started three-year degree at the Kotalawala Defense University. This will help to strengthen the Class 11 Jailers as officers qualified with knowledge.

- Steps have been taken to provide 12 Assistant Superintendents of Prisons with opportunity to pursue a one-year Master's Degree in Social Work at the Institute of Social Development which is a very important field within the work of the Department of Prisons and has potential to disseminate knowledge to other officers as well.

Necessary arrangements were also made to provide with a 10-day training on procurement for four officers of the Supply and Services Division by the Skills Development Fund to ensure that the Procurement and Technical Advisory Committees of the Department of Prisons are aware of the more accurate way of carrying out their duties.

With the aim of upgrading performance level of prison officers, 39 officers have been directed to the 01-year Diploma in Corrections and Rehabilitation and 40 officers to the 01-year Advanced Diploma in Corrections and Rehabilitation, which is being organized in conjunction with the University of Kelaniya.

Computer hardware training was provided to 24 prison officers by the Government Printing Training School.

Arrangements were made to hold a 14-days training program for 16 promoted Assistant Superintendents of Prisons at the Angunakolapelessa Prison Training School.

Arrangements have been made to conduct a 3-weeks training for 36 promoted Level I Jailor Officers.

Arrangements were made to conduct a 3-weeks training for 36 promoted class I Jailors.

Arrangements were made to conduct a 30-days training for 15 promoted class II Jailors.

Arrangements were made to provide a 21-days training for 35 promoted Sergeants.

A 3-days training program was organized for 10 promoted Assistant Superintendent of Prisons (cover up duty).

A 14-days training course was organized for 06 apprentice drivers recruited for the Prisons Department.

Provision of an understanding of basic and practical knowledge required in performance of duties through a 02-day training program for 75 motor vehicle drivers employed by the Department of Prisons.

Provision of one-day training to 60 prison statistics officers with the aim of preparing statistics systematically and accurately by the Department of Prisons.

Provision of basic and practical knowledge required to 100 Development and Management Service officers at Prison Department.

Arrangements have been made to update the knowledge in the form of two 3-day courses for 110 officers working in the Industrial Division of the department.

Eleven 3-day courses have been organized for 876 Prison Guards of the Department of Prisons to develop their capacities.

With the aim of developing Class II Jailors' knowledge, attitudes and skills and providing them with more effective service, three workshops were organized for their capacity development.

Arrangements to provide 03-day training for 50 officers employed in the Agricultural Division of the department.

Arrangements were made to provide 03-day capacity development training for 255 Prison Sergeants and 03-day counseling training for 100 Rehabilitation Officers.

Arrangements were made to provide 03-day training for 59 officers including labourers, watchers and office support services (KKS) at the Angunakolapelessa Training School.

A 3-day training program for 80 Management Service Officers and a 3-month Tamil language training program for 30 drivers were held in 2024.

Arrangements were made to participate two officers representing the Department of Prisons-Sri Lanka at the International Corrections and Prisons Association Conference held in Singapore in 2024.

This opened up the opportunity to update knowledge on new trends and good practices in international corrections and prison services. Financial contribution for the participation of these officials was made by UNODC.



An officer representing the Department of Prisons- Sri Lanka participated in the Asia Pacific Regional Conference of Correctional Administrators held in Hong Kong in 2024, which opened up the opportunity to share knowledge and experiences on various dimensions of correctional administration in regional countries.

An official from Sri Lanka also participated to the Consultative Meeting on the Advanced Implementation of the Bangkok Rules in the Asia Pacific Region held in Thailand. The financial contribution for the participation of this official tour was borne by UNODC.

An officer representing Sri Lanka Prisons Department participated in the JICA Knowledge Co-creation Program held in Japan under the assistance of JICA, This will enable the development of knowledge,

attitudes and skills, as well as the acquisition of knowledge and techniques for disseminating knowledge, to be used for training officers.

An officer representing Sri Lanka Department of Prisons also participated in the regional discussion on electronic evidence held in Maldives.



In addition to allocation through the Annual Action Plan, arrangements were made to hold following training workshops in collaboration with UNODC.

- 41 officers from the Department of Prisons in two groups covering all ranks participated to a 5-day training program on Dynamic Security.
- 19 officers participated in the 5-day training program on Advanced Dynamic Security.
- A second batch of 20 officers participated in the program organized with the University of Moratuwa for a one-day training on Information Technology and Communication (ICT Training).



Prison Ordinance/Act Reforms

Attention has been paid to revise rule (rules published in the Extraordinary Gazette of the Sri Lanka Democratic Socialist Republic of Sri Lanka no.7093 on 19/03/1920) that were made by the Minister of Justice under section 94 of Sri Lanka Prison Ordinance (54 authority) owing to certain facts identified in practically implementing 80th rule that was, further emended by Extraordinary Gazette of the Sri Lanka Democratic Socialist Republic of Sri Lanka no.2288/15 on 12/07/2022.

The observations and draft provided by the Hon. Attorney General for the bill drafted by the Legal Draftsman are currently being reviewed by the Department of Prisons and relevant observations of Department of Prisons are to be forwarded to the Ministry of Justice and National Integration.

Currently, several committees have been appointed to incorporate new concepts such as sentencing policy and house arrest into the law and are working on their future work. Accordingly, as per the Cabinet approvals received for the committee recommendations related to the concept of house arrest, the Legal Draftsman has prepared necessary new legislation.

Strengthening the Prison Security Procedure

Installation of a security camera system in prisons can help to strengthen security inside and outside prisons, facilitate management and monitor of daily activities in prisons and reduce possible irregularities inside and outside the institutions. Accordingly, installation of security camera systems in the Colombo Prison Complex, for example Welikada, New Magazine, Colombo Remand, Women's Section and the Prison Hospital and installation of an operational room in the Emergency Response Tactical Force Office were completed in the first half of the

year. After implementing it for a year, a report was obtained on its performance and the corrective actions identified were taken.

UNODC provided necessary computer facilities to start the Virtual Courts Program at prisons in Southern Province that give an opportunity to produce inmates to court proceedings online from prisons themselves. The relevant construction work was carried out and all the necessary equipment, including digital screens and furniture, was provided. The construction of Virtual Courts related to the Angunakolapelessa Prison is scheduled to be completed in 2024, while construction work is underway at the Galle and Kalutara Prisons. This will provide a solution to all of the issues of preventing special category prisoners from being attacked outside the prison, enabling court proceedings to be conducted more systematically and at minimal cost, and minimizing the human resources used for court security. This system has also made it possible to minimize the entry of prohibited substances into prisons.



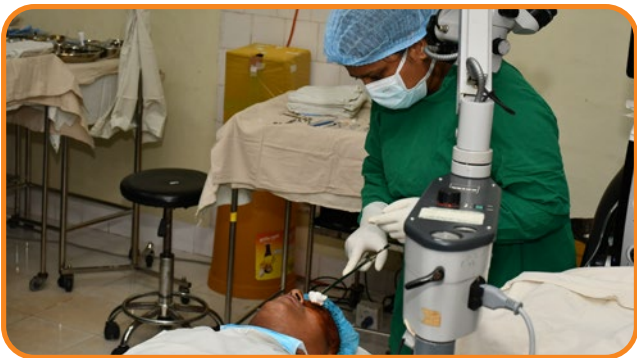
UNODC provided several CCTV cameras, a biometric fingerprint scanner and a metal detector for use in prisons.

In order to streamline security processes in prison institutions, arrangements have been made to purchase ten 09 mm pistols and 750 wrist cuffs in 2024. In addition, orders for the purchase of 500 riot control batons and 400 pairs of handcuffs have been placed in 2024 and the relevant items are scheduled to be received in 2025.

Steps were taken to repair 02 personal screening scanners at the Boossa High Security Prison and Negombo Prisons, and steps were also taken to improve the security camera system at the Boossa High Security Prison

Improvement of Prison Health Service

With the aim of improving health of prison inmates, a cataract surgery camp was held for the third time at the Prison Hospital this year. Under this, cataracts were removed from 50 inmates, and the medical and nursing staff of the National Eye Hospital provided their full support.



A training of trainers program on HIV/AIDS was organized in collaboration with the National AIDS Control Unit, through which officers of prison institutions are expected to educate inmates. Progress of this program is also being reviewed at the Prison Headquarters.



A program to conduct eye examinations and provide eyeglasses to Welikada Prison inmates has been implemented with the participation of foreign donors.



Measures for strengthening the correctional process and effective use of the workforce

Steps are being taken to construct a vocational training building to enhance the vocational education level of the inmates housed at the Weerawila Drug Treatment and Rehabilitation Center. Aluminum door and window construction work was carried out on a contract basis this year. As a solution to the threat posed by wild elephants to officers, residents and crops at Weerawila camp, steps have been taken in collaboration with the National Engineering Research and Development Institute to install electric fences. Therefore, steps have been taken to develop the necessary infrastructure to carry out inmate rehabilitation process. Furthermore, a solution has been provided to threat of wild elephants, enabling agricultural activities to be carried out successfully by employing inmates' labor.

Achieving main objective of the Department of Prisons, which is to rehabilitate and socialize prisoners as good citizens by formalizing prisoners' welfare activities through provision of care, a number of programs such as inter-religious programs, health programs, sports and personality programs, family reunion programs, and drug prevention programs were held with the aim of making a physical, mental and spiritual development of inmates in prisons island wide, on 26th Prisoners Day under the sponsorship of the Regional Sub-Committee of the Prisoners Welfare Association. At this event, vocational equipment kits, masonry kits, construction kits and scholarships were presented to the inmates who were released on parole for their future well-being.

The Department of Prisons was awarded for its service in promoting residential scouting activities at the National Scout Awards Ceremony organized by the Sri Lanka Scout Association. Scouting activities conducted for the inmates of prison institutions aim to develop personality development, leadership development, team spirit, spiritual development,

emotional control and physical fitness and qualities and It is implemented as one dimension of the rehabilitation process.



UNODC has taken steps to complete building requirements for the use of equipment provided for the establishment of a bakery school in Palkelele Prison Camp in 2024 and steps have been taken to start a bakery school and a training course on bakery products will be provided to inmates, and in the future, steps are being taken to provide this course as a certificate course for inmates. Also, bakery items will be used for inmates consumption as well as to sell outsiders.





Implementation of Prison *e*-concept

Capable of implementing the Prisoner Information Management System (PIMS) in all prisons and this will enable the computerization of information previously managed through files, from the admission of a prisoner to his or her release. This year, 133 computers were provided to implement this system in prison institutions across the island.



Using this system, activities such as admissions, prison registration, prison transfers, warding, releases, gate admissions, departures, visitor management and inmate case management are currently being carried out at the prison institution level and this year, efforts

were also made to provide training in data entry in rehabilitation and industrial activities. It is expected that the work of those two sectors will also be carried out through this system in the future.

Improving prison cadre facilities, improving their welfare and developing their sports skills.

The renovation work of the three-storey official residence in the Colombo Prison premises, which was in need of repair, was commenced in 2023 and is scheduled to be completed in 2024 at a cost of Rs. 23.34 million. It was also handed over to the beneficiaries this year.



Construction of new barrack for Emergency Response Tactical Force officers is scheduled to begin this year, 2023. Meanwhile, construction of this barrack, which was built using Nerd technology, is scheduled to be completed in 2024 at a cost of Rs. 9.64 million. The construction of the toilet system here is being carried out using prison labor.



In parallel with 119th anniversary of Department of Prisons established as an independent department on 16th July 1905, arrangements were made to hold a floral tribute ceremony in memory of 16 noble prison officers who sacrificed their lives for their duty while serving in the prison service, near the Officers' Memorial Monument in front of the Welikada Prison.

To celebrate the 119th anniversary of the establishment of the Prisons Department, a service appreciation ceremony has been held at the Angunakolapelessa Prison Auditorium for Prison officers who have rendered excellent service to the Department of Prisons in various fields. This leads to motivation by demonstrating their dedication, skills and talents.



The vacancies in the following posts in the Department of Prisons were filled in 2024.

Commissioner of Prisons (Human Resources)	- 01
Accountant	- 01
I.C.T. Officer	- 01
I.C.T. Assistant	- 02
Prison Guard	- 172
Watcher	- 01

It was also possible to grant promotions to the following positions in the Department of Prisons in 2024.

Superintendent of Prisons (Special Grade)	- 06
Superintendent of Prisons	- 05
Chief Rehabilitation Officer	- 03
Chief Jailor	- 01
Class 1 Rehabilitation Officer	- 05
Class 1 Jailor	- 31
Class 11 Jailor	- 15

The possibility of increasing the allowances of Prison officers, which had not been updated to suit the current situation, was raised this year. Under this, it will be possible to increase the good service allowance from Rs. 500/- to Rs. 2000/-, the risk allowance from Rs. 1500/- to Rs. 8000/-, the health and safety allowance from Rs. 750/- to Rs. 3000/-, and the allowance of Rs. 10,250/- in parallel with the salary. This will enable the allowance of prison officers to be increased to Rs. 13,000/- in the year 2024.

Opening the new tennis court built in the Angunakolapelessa Prison premises, this year's Inter-Prison Tennis Tournament will be held in a grand manner with the participation of about 115 Tennis players from 15 prison institutions.



At the National Karate Championship organized by the Sri Lanka Karate Do Association and the Ministry of Sports Prison officers who participated in the Kata and Kumi events in the 46-50 years (male) black belt category over 85 kilograms were able to bring prestige to the Prisons Department by winning two silver medals.

Two Tennis courts were opened so that officers of the Pallekele and Colombo Prison Complexes could improve their tennis skills and donations of equipment were handed over to tennis players. Objective of introducing Tennis was to popularize the game among pri prison officers and thereby take talented Tennis players to the National level.



Challenges -

Many of short-term plans outlined in proposed solutions to prison overcrowding have been achieved and implementation of long-term plans including the development of existing infrastructure facilities identified to expand capacity to meet international standards through medium-term plans and new constructions identified to be carried out within the legal framework. Due to prison overcrowding, some prisons are unable to properly classify inmates and hold them under minimum standards

Higher number of remand prisoners hinders implementation of rehabilitation activities as expected. Also, increased number of drug users among prison

inmates makes it difficult for them to undergo necessary treatment and rehabilitation process with other prisoners.

There is a need for coordination among all stakeholders to address issues arising from prison overcrowding and prison-related issues that cannot be resolved at department level but are directly relevant to prison administration and management as well as national security.

A mechanism for pardoning long-term detainees, life and death row prisoners should be introduced. Lack of hope in them has led to unrest and pressure on officials.

Infrastructure in many prison institutions is old and beyond repair. Construction of these facilities is not able to use modern technological tools and there is no land space to expand infrastructure.

Lack of adequate transportation facilities to ensure the safety of prison inmates for daily court proceedings, medical clinics, and other prisons

Taking necessary steps to increase salaries of prison officers, which have not been increased so far as proposed on several occasions. Also, inability to provide facilities commensurate with the responsibilities and stress associated with the nature of their duties has resulted in a significant number of officers leaving the service. Also, most of the barracks and official residences of the officers are in very poor condition with minimal facilities. Especially since the Colombo Prison Complex is scheduled to be relocated, it has not been possible to make provisions for the development of infrastructure such as official residences, barracks and internal roads for several years.

Present approved cadre of the Department of Prisons is the approved cadre in 2013 and is relative to number of inmates at that time. To technically analyze

the staffing requirements to be met in relation to the expansion of existing services, regional correctional services, trends in threats and the size of the population, and to undertake the necessary work for revision.

Implement prison health reforms identified in the Prison Department's five-year plan and to be carried out jointly with the Ministry of Health. Increasing number of medical, nursing and pharmaceutical compounding staff and expanding that staff to include at least one public health inspector per prison institution.

Identifying various threats to the safety of prisoners in advance and organizing with the necessary security arrangements and technical infrastructure.

lack of technological tools that can minimize the circulation of contraband into prison institutions and detect the complex and diverse methods used to bring them in.

Threats made by criminals to prison officers and their families. This causes inconvenience to the prison administration and management.

To improve attitudes of prison officers and take necessary steps to build their professionalism without falling into the clutches of criminals.

Future Goals-

Allocation from future years for the construction of remaining prison buildings and provision of other services required to fully complete the construction of the Pallekele Prison and complete all construction activities before 2028.

Commencement of planning and design work for Wariyapola Prison expansion project and the construction of the guard towers that are essential to the prison.

The annual budget allocation for the renovation of the existing unfit and unused warehouse buildings in Welikada and Kalutara Prisons is insufficient and to meet the need to repair very dilapidated buildings that pose a threat to the safety of residential lives to the prescribed standards by allocating separate provisions in this regard. As an alternative to the existing overcrowding in Colombo prisons, the remaining boundary wall of Watareka Prison will be completed and residential facilities will be built there for inmates who are to be produced to Kaduwela and Homagama Courts.

To amend the Prisons Ordinance and related laws and complete the process of obtaining approval.

To plan, design and construct a proper sewage system for institutions identified (Kuruwita, Polonnaruwa, Negombo, and Wariyapola) through the budget allocations for the development of sanitary facilities for the prisoners.

To resume necessary future work to relocate the Colombo Prison Complex in collaboration with the Urban Development Authority and the Ministry of Justice.

Construction of administrative building required for the Boossa Prison and renovation of old prison buildings.

Instead of traditional body search used to detect various prohibited substances entering into prisons, as a technological strategy, steps were taken to install security camera surveillance systems in prison in Dumbara, Galle, Anuradhapura, Matara and Wariyapola. Also, providing necessary allocation to purchase parcel scanners, body scanners, telephone signal barriers and related devices, inspection equipments and walk-through for prisons.

In relation to the Matara Prison Relocation

Program, the Department of National Planning received policy agreement in 2016 to construct the existing Remand Prison within the Matara Fort on a 3.1038 hectare plot of land adjacent to the Kotawilawatte New Court Complex. Accordingly, although approval has been granted to complete the construction within the 2019-2021 medium-term budget framework under an estimated cost of Rs. 2950 million, as per the Cabinet Memorandum dated 06.08.2018, Requested funds were not allocated under the 2019/2020/2021 budget. Therefore, it is targeted to allocate the necessary funds for planning and design in 2024 and commence the project.

Identifying relevant equipment and developing the software required to implement the Inmate Information System so that the biometric data required can be entered into the system. Also, work will be done to network the Mahara Prison administration building in parallel with the construction work.

Expanding Virtual Courts facilities to other prison institutions besides the Southern Province.

Introducing online medical consultation service (Tele Medicine) to improve and make health facilities in prisons more efficient.

Introducing a suitable method for female prisoners to spend their final stages of sentences in a suitable environment for socialization.

To prepare a program to provide vocational training opportunities for female residents.

To create a special rehabilitation program for young offenders and to develop their vocational skills. Also, to separate young female offenders and make a special rehabilitation program for them.

To make the prison service a professional service, obtain approvals for the recruitment procedures

for all posts, update the relevant service regulations and obtain the necessary approvals for that purpose.

Implementing recommendations of the five-member committee report regarding the Mahara Prison incident.

Carrying out works in the Five Year Plan of the department which have not been implemented yet and monitoring the progress of work on progress.

Implementing key needs and recommendations identified through the study of the Sri Lankan prison system by the Human Rights Commission of Sri Lanka.

Implementing recommendations in special report for years 2018 and 2023 submitted by the Auditor General based on the studies conducted regarding the Department of Prisons.


H.M.T.N. Upuldeniya
Commissioner General of Prisons

*Highlights of the
Department of Prisons
From 01.01.2024. to 31.12.2024*



Awarding Scholarships to Inmates Children



A ceremony to award scholarships to children of inmates serving long-term sentences was held at the Welikada Prison under the patronage of the Commissioner General of Prisons, Mr. Thushara Upuldeniya, through the organizational strength of the Welikada Prison Rehabilitation Unit, organized by the "Friends of the Inmates' Children organization.



Implement cataract surgery camp in order to uplift the health status of Inmates

As an effort to improve health of prison inmates, a cataract surgery camp was held for the third time at the Welikada Prison Hospital under the patronage of the Acting Director General of Health, Deputy Director General of Health Services Dr.Sudath Dharmaratne and Commissioner General of Prisons, Mr.Thushara Upuldeniya





Training workshop for combined Service and Colombo Prison institute officers engaged in personel files



Training workshop was held at the Colombo Prison Training School under the patronage of the Commissioner General of Prisons, Mr.Thushara Upuldeniya, for the Combined Service Officers employed by the Department of Prisons as well as prison officers responsible for personal files in Colombo Prisons.



Donate Virtual court facilities by UNODC of Office



With the aim of efficiently and expeditiously completing the process of presenting prison inmates to the courts and avoiding any inconveniences that may arise, Virtual Court, donated by the United Nations Office on Drugs and Crime, was established at the Angunadakalapelassa Prison.





No. of programs to commemorate 26th Prisoner's Day



Main objective of the Department of Prisons is to streamline welfare activities of prison inmates, provide them with custody and care, and rehabilitate and integrate them into society as better citizens.

In order to achieve this, on 26th Prisoner's Day on 12.09.2024, a number of programs such as inter-religious programs, health programs, sports and personality programs, family reunion programs, and drug prevention programs were held with the intention of promoting physical, mental and spiritual development of inmates in prisons island wide, under sponsorship of the Regional Sub-Committee of the Prisoners Welfare Association.



Programs for female inmates, parallel with the International Womens Day

2024.03.08 වන දිනට යෙදෙන ජාත්‍යන්තර කාන්තා දිනයට සමගාමීව බන්ධනාගාරගත කාන්තා නේවාසිකයින් සඳහා ආකල්පමය වෙනසක් ඇති කිරීමේ අරමුණින් වැලිකඩ බන්ධනාගාර කාන්තා අංශය තුළ වැඩසටහන් රාශියක් සිදු කරන ලදී.



ඒ අනුව, වැලිකඩ බන්ධනාගාර කාන්තා අංශයේ රඳවා සිටින කාන්තා නේවාසිකයින් වෙනුවෙන් බන්ධනාගාර වික්ෂිත මණ්ඩලය, ආසියානු අපරාධ නිවාරණ පදනම (ACPF) හා වැලිකඩ බන්ධනාගාර උපකමිටුව අනුග්‍රහය දායකත්වයෙන් වැලිකඩ බන්ධනාගාර පුනරුත්ථාපන අංශයේ සංවිධානයෙන් සිදු කරනු ලැබීය.



commemorate the 119th prison Anniversary with pride



In parallel with proud celebration of 119th anniversary of establishing Sri Lanka Prisons Department as an independent body on 16th July 1905, a floral tribute ceremony was held at the Officers' Memorial Monument in front of the Welikada Prison in memory of 16 noble prison officers who sacrificed their lives for their duty while serving in the prison. Also, a service appreciation ceremony was held at the Angunakolapelessa Prison Auditorium under the patronage of the Additional Secretary to the Ministry of Justice, Prison Affairs, Constitutional Reforms, Mr. R.S. Hapugaswatte.



Overall Financial Performance For the year ending 31.12.2024

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Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024	Note	Actual	
Rs.		2024 Rs.	2023 Rs.
-	Revenue Receipts		-
-	Income Tax	1	-
-	Taxes on Domestic Goods & Services	2	-
-	Taxes on International Trade	3	-
71,000,000	Non Tax Revenue & Others	4	118,160,528
71,000,000	Total Revenue Receipts (A)		93,790,247
-	Non Revenue Receipts		-
-	Treasury Imprests	15,998,840,000	11,264,837,000
-	Deposits	57,934,417	27,506,291
250,000,000	Advance Accounts	429,805,830	316,137,756
-	Other Main Ledger Receipts	-	-
250,000,000	Total Non Revenue Receipts (B)	16,486,580,247	11,608,481,047
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	16,604,740,774	11,702,271,294
	Remittance to the Treasury (D)	152,379,830	64,971,476
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	16,452,360,944	11,637,299,818
-	Less: Expenditure		
-	Recurrent Expenditure		
5,695,345,000	Wages, Salaries & Other Employment Benefits	5	5,621,261,298
9,882,100,000	Other Goods & Services	6	4,525,080,718
17,400,000	Subsidies, Grants and Transfers	7	9,761,085,288
-	Interest Payments	8	6,375,748,051
-	Other Recurrent Expenditure	9	17,351,323
15,594,845,000	Total Recurrent Expenditure (F)	15,399,697,910	10,920,357,159
	Capital Expenditure		
190,000,000	Rehabilitation & Improvement of Capital Assets	10	180,535,386
332,000,000	Acquisition of Capital Assets	11	231,116,618
-	Capital Transfers	12	231,952,534
-	Acquisition of Financial Assets	13	-
23,000,000	Capacity Building	14	-
740,000,000	Other Capital Expenditure	15	22,708,957
1,285,000,000	Total Capital Expenditure (G)	806,260,155	550,429,185
305,000,000	Deposit Payments	84,574,259	19,921,977
	Advance Payments	443,811,862	383,293,277
	Other Main Ledger Payments	-	-
	Total Main Ledger Expenditure (H)	528,386,121	403,215,254
	Total Expenditure I = (F+G+H)	16,734,344,185	11,874,001,598
17,434,845,000	Balance as at 31st December J = (E-I)	(281,983,241)	(236,701,780)
	Balance as per the Imprest Adjustment Statement	(282,570,016)	(236,701,780)
	Imprest Balance as at 31st December	586,775	-
		(281,983,241)	(236,701,780)



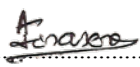
3.2 Financial Position Statement

Statement of Financial Position
As at 31st December 2024

		Actual	
	Note	2024	2023
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	14,875,213,347	11,189,480,019
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	305,067,449	286,436,655
Cash & Cash Equivalents	ACA-3	586,775	-
Total Assets		15,180,867,570	11,475,916,674
<u>Net Assets / Equity</u>			
Net Worth to Treasury		179,219,312	138,573,593
Property, Plant & Equipment Reserve		14,875,213,347	11,189,480,019
Rent and Work Advance Reserve	ACA-5(b)	4,624,761	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	121,223,376	147,863,062
Unsettled Imprest Balance	ACA-3	586,775	-
Total Liabilities		15,180,867,570	-

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 01 to 32 and Annexures to accounts presented in pages from 33 to 63 form an integral part of these Financial Statements. The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024 and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.


 Chief Accounting Officer
 Name :
 Designation
 Designation :
 Date : 28/02/2025
 Ayesha Jinasena, P.C.
 Secretary
 Ministry of Justice and National Integration
 No: 19, Sri Sangaraja Mawatha,
 Colombo 10.


 Accounting Officer
 Name :
 Designation
 Designation :
 Date : 2025/02/28
 H.M.T.N. Upuldeniya
 Commissioner General of Prisons
 Prison Headquarters
 Colombo 09.


 Chief Financial Officer/ Chief Account
 Director (Finance)/
 Commissioner (Finance)
 Name :
 Date : 27/02/2025
 R.M.D. Jayasinghe
 Commissioner of Prisons (Finance)
 Prison Headquarters
 Colombo 09.



Statement of Cash Flows
for the Period ended 31st December 2024

	Actual	
	2024 Rs.	2023 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	256,877,623	198,750,689
Industrial Accounts Revenue	118,160,528	93,790,247
Imprest Received	15,998,840,000	11,264,837,000
Recoveries from Advance	430,412,289	315,218,684
Deposit Received	57,934,417	27,506,291
Total Cash generated from Operations (A)	16,862,224,856	11,900,102,911
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	15,363,664,207	10,882,649,679
Subsidies & Transfer Payments	17,351,323	19,528,390
Expenditure incurred on behalf of Other Heads	3,741,126	5,088,694
Imprest Settlement to Treasury	152,379,830	64,971,476
Advance Payments	443,851,816	383,353,477
Deposit Payments	84,574,259	19,921,977
Total Cash disbursed for Operations (B)	16,065,562,560	11,375,513,693
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	796,662,296	524,589,217
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	1,048,733	7,114,099
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	1,048,733	7,114,099
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	797,124,254	531,703,316
Total Cash disbursed for Investing Activities (E)	797,124,254	531,703,316
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(796,075,521)	(524,589,217)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	586,775	-
<u>Cash Flows from Fianacing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	586,775	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	586,775	-



3.4 Financial Statement Notes

3.4.1 Financial Statement Notes - Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

Expenditure Head No : 232
Ministry / Department / District Secretariat : Department of Prisons
Programme No. & Title :

(i) Statement of Losses Recovered/Written off/Waived off during the year.

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	28	287,724.00
Over	Rs. 25,000.01	53	6,302,536.42
Total		81	6,590,260.42

Classification of the cases by nature of Losses.	No.of Cases	Value	(Rs.)
1	No	No	
Total	No	No	

(ii) Statement of Losses being held to be Written off/Waived off or recoverable so far

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	21	308,900
Over	Rs. 25,000.01	126	99,172,401
		147	99,481,301

Age Analysis per (ii)		
Less than five years	No.of Cases	56
	Amount	49,743,400
5-10 years	No.of Cases	65
	Amount	14,593,813
Over 10 years	No.of Cases	26
	Amount	35,144,088

Classification of the cases by Nature of Losses - (Less than 05 years)		Value (Rs.)
1	The accident that occurred in the Kalutara Prison bus bearing number NA-6911 at the institution's parking lot on 28.03.2024	445,000
2	The accident that occurred when the bus bearing number: GD-6272 belonging to the Matara Prison hit the prison wall on 28.03.2024	61,900
3	The accident that occurred at Ambatale Junction on 20.04.2024 involving the bus bearing number: NB-6211 belonging to Kuruwita Prison	32,400
4	The accident that occurred in the Naranthenna area on 13.05.2024 involving the bus bearing number: GD-6615 belonging to the Jaffna Prison	766,000
5	The accident that occurred near the prison garage on 01.05.2024 involving the bus bearing number: NC-0612 belonging to the Colombo Remand Prison	50,100
6	The accident that occurred at the National Hospital on 2024.05.02 in the van bearing number: NC-2664 belonging to the Colombo Remand Prison	71,700
7	The accident that occurred at the prison car park on 08.05.2024 involving the bus bearing number NA-8445 belonging to the Colombo Remand Prison	78,500
8	The accident that occurred near the Rabewa Kotalawala junction on 18.04.2024 involving the bus bearing number: NC-0584 belonging to the Anuradhapura Prison	18,000
9	The accident that occurred near Lipton Roundabout on 14.05.2024 involving the bus bearing number: NC-1844 belonging to the Colombo Remand Prison	34,500
10	The accident that occurred on 24.05.2024 at the Mount Lavinia Court Grounds in the bus bearing number NA-0889 belonging to the Colombo Remand Prison	67,400
11	The accident that occurred in front of the institution on 05.06.2024 involving the van bearing number: JN-6474 belonging to the Welikada Prison	24,500
12	The accident that occurred in the prison car park on 07.06.2024 involving the van bearing number: NC-2661 belonging to the Colombo Remand Prison	12,200
13	The accident that occurred at the Gampaha Hospital Roundabout on 14.06.2024 involving the bus bearing number: GD-6587 belonging to Mahara Prison	21,000
14	The accident that occurred near Dematagoda Railway Station on 01.07.2024 involving the van bearing number: NB-3013 belonging to the Prison Headquarters	16,200
15	The accident that occurred when a van bearing number HQ-5093 belonging to the Badulla Prison was hit by a police jeep on 15.06.2024	113,500
16	The accident that occurred near the Rajagiriya flyover on 19.07.2024 involving the car bearing number: CAC-2602 belonging to the Prison Headquarters	34,700
17	The accident that occurred near the Bank of Ceylon, Walgama, on 22.07.2024, involving the bus bearing number: GD-6272 belonging to the Matara Prison	125,400
18	The accident that occurred in the bus bearing number: GK-1047 belonging to Bogambara Prison on 12.08.2024 in the Nakkala area of Mahiyangana	285,999
19	The accident that occurred on 11.09.2024 at the National Hospital premises in the van bearing number: NC-2661 belonging to the Colombo Remand Prison	290,500
20	The accident that occurred at the Dematagoda intersection on 03.10.2024 in the cab bearing number: PD-8741 belonging to the Prison Headquarters	26,600
21	The accident that occurred in the Kosgama area on 20.10.2024 involving the van bearing number: NC-2664 belonging to the Colombo Remand Prison	258,300
22	The accident that occurred on the way to Ambepussa Prison on 04.11.2024 in the cab bearing number: PD-4394 belonging to Ambepussa Prison	45,000
23	The accident that occurred on 03.11.2024 in the van bearing number NC-2661 belonging to the Colombo Remand Prison at the institution's premises	69,400
24	The accident that occurred at the prison car park on 09.11.2024 involving the bus bearing number: NC-0583 belonging to the Badulla Prison	196,650
25	The accident that occurred in the Ahungalla area on 11.11.2024 involving the bus bearing number: NC-0605 belonging to Magazine Prison	477,750
26	The accident that occurred on 19.11.2024 in Mahagalkadawala in the bus bearing number: NC-1853 belonging to Mahara Prison	21,500
27	The accident that occurred on 2024.12.06 in the Vavuniya Prison premises involving the bus bearing number: NA-8444 belonging to the Anuradhapura Prison	56,500
28	The accident that occurred in the Porupitiya area of Morawaka on 29.12.2024 involving the bus bearing number: NC-0582 belonging to the Matara Prison	57,500
29	Accident to the Cab PF-7596 Magazin prison Taken place on August.21 2023 in highway Exit	5,000,000
30	Accident to the Car KA-6939 prison Headquarters Taken place on August 16 2023 in highway Exit watthla	2,000,000
31	Accident to the Cab PF- 7601 trinko prison Taken place on July.23 2023	78,929
32	Accident to the Bus NB-6212 Galla prison Taken place on may.04 2023	1,116,080
33	Accident to the Car 68-5533 Anuradhapura prison Taken place on march.23 2023	225,500
34	Accident to the Cab No PF-7611 of kaluthara prison, taken place on January 23 2023 near kaluthara bustand	545,000
35	Accident to the Bus No 63-2914 of Bogambara prison, taken place on January 13, 2022 in Matala Ukuwela Area.	121,200
36	Accident to the Bus No NB-6203 of Colombo remand prison, taken place on May 09, 2022 in Koswatta Area	916,000
37	Accident to the Bus No JK-7789 of galla prison 2022.09.01 taken place on Desiawatta Work Camp	101,900
38	Accident to the Bus No 61-6124 of Jaffna Prison, taken place on Octoberr 17, 2022 in Nekeththegama Area	116,000
39	Accident to the Bus No 60-5987 of Bogambara prison, taken place on November 04, 2022 in Bakamoona Laggala Area	82,500
40	Accident to the Cab No PF -7595 of Kuruwita Prison, taken place on February 26, 2021 near prisons lockup Balangoda .	25,087
41	Accident to the Bus No NB- 6211 of Kuruwita Prison, taken place on December 09, 2021 near 100th mile post on Embilipitiya Pelmadulla road.	97,500
42	Accident to the Bus No GC-5245 of Jaffna Prison, taken place on July 28, 2021 near Omanthai police barrier.	36,715
43	The Cab No PA-3158 Which belongs to Weerawila Prison met with an accident.	14,000
44	Accident to the Bus No NC-0593 of Galle Prison, taken place on August 29, 2021 in Ahungalla area.	204,535
45	Accident to the Bus No NC-0603 of CRP, taken place on May 25, 2021 in Kurunegala Dambulla road.	759,088
46	Accident to the Van No NC-5426 of CRP, taken place on November 22, 2021 in Seegiriya Digampathana area.	8,680,176
47	Accident to the Van No NC-2664 of CRP, taken place on February 10, 2020 near magistrate court in Battaramulla area.	44,100
48	Accident to the Bus No NC-0612 of CRP, taken place on February 18, 2020 in Parliament road.	85,200
49	Accident to the Bus No GD-6560 of Badulla prison, taken place on March 31, 2020 near Haggala botanical garden in Nuwaraeliya area.	1,242,500
50	Accident to the Bus No NC-0612 of CRP, taken place on April 14, 2020 in front of the prison hospital.	33,000

51	Accident to the Bus No 62-3336 of CRP, taken place on August 21, 2020 in Yakkala Weediawaththa area.	75,750
52	Accident to the Bus No GC-5002 of CRP, taken place on September 22, 2020 in Welikanda Aselapura area.	13,100
53	Accident to the Van No PH-1909 of Kuruwita Prison, taken place on October 28, 2020 while coming back from Kuruwita Bank of ceylon.	69,984
54	Accident to the Cab NoPF-7629 of Galle Prison, taken place on October 29, 2020 near Mahamodara hospital.	161,920
55	The value of the damage coursed due to the unrest created by the convicted and remand inmates in the Mahara prison on November 29, 2020.	24,037,368
56	Accident to the Cab No PF-7601 of Trincomalee Prison, taken place on December 23, 2020 inside the prison premises.	101,569

Sub Total **49,743,400**

Classification of the cases by Nature of Losses - (5 - 10 Years)

1	Accident to the Layland Bus No WP NC -0578 of Galle Prison, taken place on December 25, 2019 in Ambalanthota area.	159,926
2	Accident to the Cab No 52-4801 of Angunakolapelessa Prison, taken place on November 15, 2019 due to a buffalo disturbance.	38,000
3	Accident to the Bus No GD-6658 of CRP, taken place on August 14, 2019 near CRP.	82,950
4	Accident to the Bus No 63-0503 of Kalutara prison, taken place on August 23, 2019 near Kalutara prison.	10,500
5	Accident to the Cab No PF-7599 of Jaffna prison, taken place on August 11, 2019 near Jaffna prison.	171,052
6	Accident to the Mitsubishi L-300 vehicle No JN-6438 of Welikada prison, taken place on August 09, 2019 near Ananda College in Maradana area.	551,550
7	Accident to the Van No NC-2664 of CRP, taken place on August 09, 2019 near Anuradhapura prison.	40,400
8	Accident to the Bus No GK-1041 of CRP, taken place on August 09, 2019 near CRP.	139,500
9	Accident to the Van No NC-2664 of CRP, taken place on August 09, 2019 in Maradana Junction.	36,000
10	Accident to the Cab No PF-7586 of CRP, taken place on July 08, 2019 near CRP.	53,750
11	Accident to the Cab No 52-4801 of Angunakolapelessa Prison, taken place on June 26, 2019 in Angunakolapelessa area while parking on the road.	40,000
12	Accident to the Van No PH-1916 of Vavuniya Prison, taken place on March 25, 2019 near Vavuniya General Hospital.	16,650
13	Accident to the Van No NC-2664 of CRP, taken place on March 12, 2019 in CRP premises.	25,325
14	Accident to the Van No GY-0688 of Angunakolapelessa Prison, taken place on January 19, 2019 near Angunakolapelessa Prison.	70,300
15	Accident to the Bus No NA - 8445 of CRP, taken place on December 12 2018 in vauxhall street Colombo 02.	61,450
16	Accident to the Bus No NC - 058 of Matara Prison , taken place on December 06, 2018 near Navy Camp in Galle area.	218,975
17	Accident to the Bus No NC - 2664 of colombo remand prison , taken place on November 10,2018 near the Ambalangoda Bus Stand	13,400
18	Accident to the bus no NC - 1943 of Anuradhapura Prison, taken place on October 24, 2018 in Anuradhapura Gachiyaya road near Dhammanagama area.	168,000
19	Accident to the Bus No 62 - 4415 of Colombo Remand Prison ,taken Place on September 19,2018 near Borella Cemetery	6,000
20	Accident to the Bus No 62 - 4417 of Kuruwita Prison,taken place on September 09, 2018 in Moragala area - Eheliyagoda	94,300
21	Accident to the Mitsubishi Cab no PF - 7625 of Batticaloa Prison, taken place on June 07,2018 in Kalladi area -Batticaloa	15,000
22	Accident to the vehicle no.PH - 1910 of Galle Prison, taken place on March 06,2018 near Samudra Mawata-Galle	25,825
23	Accident to the vehicle no. NB - 6210 of Kalutara Prison, taken place on February 28, 2018 in Ethanamadala Erea -Kalutara	504,902
24	Accident to the vehicle no.PH - 1908 of Kalutara Prison, taken place on February 27,2018 in Kalutara Prison Premises.	6,500
25	Accident to the vehicle no. KD-3718 of Prison Headquarters, taken place on August 12, 2017 .	20,750
26	Accident to the bus no. NB-6206 of Mahara Prison, taken place on September 09, 2017 in Kadolkele area- Negombo.	35,000
27	Accident to the bus no.GD - 6560 of Badulla Prison ,taken place on August 27, 2017 near Kuda Oya Junction area-Dehiattakandiya.	425,000
28	Accident to the vehicle no. NC-5424 of Prison Headquarters, taken place on August 12, 2017 in Jaffna area.	2,955,202
29	Accident to the bus no.NA - 0889 of Colombo Remand Prison, taken place on July 30, 2017 in Colombo area.	4,750
30	Accident to the Mitsubishi Cab no. PF-7612 of Monaragala Prison, taken place on July 05, 2017 on Monaragala Prison Premises.	26,310
31	Accident to the van no.PH-1379 of Anuradhapura Prison, taken place on June 20, 2017 on Anuradhapura Prison Premises .	13,596
32	Accident to the bus no. 63 - 2914 of BogambaraPrison taken place on June 10, 2017 near Gamudawa clock tower Pallekele .	137,800
33	Accident to the bus no.NC-1850 of Matara Prison taken place on April 08, 2017 in Beruwala area.	57,850
34	Accident to the bus no.NB-0582 of Matara Prison taken place on April 24, 2017 in Beruwala area.	58,300
35	Accident to the bus no.62-3339 of Kaluthara Prison, taken place on March 21, 2017 in Kalutara area.	6,875
36	Shooting at Kalutara Prison Bus No. NC-1847 on February 27, 2017 in Ethanamadala area in Kalutara.	825,239
37	Shooting at Kalutaa Prison Bus No. 8443 on February 27,2018 in Ethanamadala area in Kalutara.	288,345
38	Accident to the bus no.Nc - 1856 of Kaluthara Prison, taken place on 15 February 2017 on Matugama Kalutara Road in Kalutara area.	70,550
39	Accident to the bus no.Nc - 1847 of Kaluthara Prison, taken place on 27 December 2017 at Wadduwa	36,350
40	Accident to the bus no.NC-1850 of Matara Prison, taken place at Negombo Prison premises on 21 november 2016	50,187
41	Accident to the bus no.JN 6438 of Welikada Prison,taken place on Dematagoda road kolonnawa on 15 Novmber 2016	68,500
42	Accident to the bus no.NC 5426 of Colombo Remand Prison,taken place in Biyagama area on 24 October 2016	291,571
43	Accident to the bus no.NC 0889 of Colombo Remand Prison,taken place in Biyagama area on 24 October 2016	105,357
44	Accident to the cab no.PF-7594 taken place on October 16, 2016 in front of quarters of the Superintendent of Welikada Prison	487,797
45	Accident to the bus no.62-3339 of Kalutara Prison taken place at Galpatha area at September 22, 2016	40,000
46	Accident to the bus no.63-2898 of Kuruwita Prison taken place at Moraketiya area- Balangoda on September 22, 2016	48,000
47	Accident to the bus no.NC- 1859 of Kuruwita Prison taken place at Warakatota area on Rathnapura- Badulla Road on August 22, 2016	49,800
48	Accident to the car no.18-6357 of Bogambara Prison taken place in Bogambara Prison Premises on August 09, 2016.	24,727
49	Accident to the Van no. PH -1910 of Galle Prison taken place in Ambalangoda area on July 06, 2016	226,115
50	Accident to the Ambulance no.LW-1003 of Welikada Prison taken place in front of the Welikada Prison Hospital Premises on July 01, 2016	53,437
51	Accident to the Bus no.NC-0608 of Wariyapola Prison taken place in Gajaneggama area on Anuradhapura Kurunegala Road on June 16, 2016	95,500
52	Accident to the Van no.PH-1378 of Bogambara Prison taken place in the Bogambara Prison Premises on June 15, 2016	45,589
53	Accident to the Ambulance no.GG-7357 of Badulla Prison taken place close to 35th KM Post on Randenigala Raja Mawatha on	542,000
54	Accident to the Bus no.NC-1843 of Vauniya Prison taken place in Mannar area on May 15, 2016	329,000
55	Accident to the Bus no 63-2898 of Kuruwita Prison taken place in Welivita area -Mulleriyawa on May 03, 2016 .	51,363
56	Accident to the Bus no.GD 6556 of Negombo Prison taken place next to Mahoo Prison Lock up on April 26, 2016	46,606
57	Accident to the Bus no.NC 0594 of Colombo Remand Prison taken place in Dematagoda area on April 08, 2016	28,258
58	Accident by shooting to the Bus no.NC-0609 of Colombo Remand Prison closer to Dematagoda area on March 02, 2016.	311,247
59	Accident of vehicle no.HQ-6162 of Anuradhapura Prison, taken place in Anuradhapura, Niwaththaka Chethiya Road on 28th December 2015	96,000
60	Accident on October 26, 2015 due to a fire in vehicle no GY 0688 Parked at Prison Headquarters which belonged to Prison Headquarters.	1,100,000
61	Accident of vehicle no.GD-6597 of Bogambara Prison, taken place Near Mahiyangana Town on 20th September 2015	11,500
62	Accident of vehicle no.PF - 7627 of Negombo Prison, taken place in Negombo, Near the Court Complex area on 17th October 2016	18,152
63	Accident of vehicle no.NC 2664 of Colombo Remand Prison, taken place in Borella Cotta Road on 14th July, 2014	498,179
64	Accident of vehicle no.250 - 4644 of Weeravila Prison, taken place in Thanamalvila area on 26th June 2015	567,800
65	Accident of vehicle no.PF-7601 of Trincomalee Prison, taken place near Thambuththegama, Musalpititiya, Primary school of area on 04th April, 2015	1,894,955
		14,593,813

Classification of the cases by Nature of Losses - (Over 10 Years)

1	Accident of vehicle no.NA-8442 of Negombo Prison, taken place in Kotadeniyawa area on 16th October, 2014	101,190
2	Accident of vehicle no.GD-6591 of Kuruwita Prison, taken place in Aheliyagoda area on 14th October, 2014	54,550

3	Accident of vehicle no.NA-6911 of Kalutara Prison, taken place in Kalutara -Wadduwa area on 06th August, 2014	45,600
4	Accident of vehicle no.NA-6909 of Trincomalee Prison, taken place in Akuressa area on 28th June, 2014	33,000
5	Accident of vehicle no.HM-8653 of Trincomalee Prison, taken place in Kurunegala area on 15th June, 2014	89,500
6	Accident of vehicle no.GD-6597 of Bogambara Prison, taken place in Thennakumbura area on 5th May, 2014	37,300
7	Accident of vehicle no.GK-1045 of Galle Prison, taken place near Samanala Play Ground -Galle on 18th March, 2014	67,000
8	Accident of vehicle no.HQ-6162 of Anuradhapura Prison, taken place in Eriyagolla area on 25th January, 2014	163,500
9	Accident of cab no. PD-4394 of Prison Headquarters taken place near Ridgewar Arya Children's Hospital at Borella on 7th October	625,487
10	Accident of vehicle no. KR-7698 of Prison Headquarters taken place near Ridgewar Arya Children's Hospital at Borella on 7th October	740,588
11	Accident of vehicle no.62-3339 Of Kaluthara Prison taken place near Peradeniya area on 17th September 2013	31,950
12	Accident of vehicle no.63-0503 Of Kaluthara Prison taken place near the play ground at Kaluthara Prison on 20th August 2013	149,100
13	Accident of vehicle no.HM 8659 of Batticoloa Prison taken place in Gokarella area on 13th August 2013	195,200
14	Accident taken place due to falling of a coconut from coconut tree adjacent to road on windscreen of vehicle no GC-1301 of Thaldena Prison on 29th	35,000
15	Accident taken place due to slamming of vehicle no. HP-0658 of Ambepussa Prison on Main gate of Ambepussa CCYO on 25th May, 2013	38,455
16	Damage from the raid taken place at Welikad Prison on November 09, 2012 (not accurately calculated yet)	13,015,000
17	Damage due to unrest created by Prisoners in Magazine Prison on 24 January 2012.	15,097,751
18	The Vehicle No. JN - 6438 Which belongs to Prison Headquarters was Damaged on 18.11.2011	262,401
19	The Vehicle No. 63 - 2898 Which belong to Kuruvita Prison met with an accident on 16.11.2011.	195,000
20	The vehicle No:- GK-5289 which belong to the Badulla prison was damaged due to accidentally knocked with the main gate on 22.08.2007	60,050
21	Front side of the vehicle No:- 63-3281 which belong to the Tangalle prison was completely damaged on 21.12.2005.	500,000
22	The value of the damage caused due to the unrest created by the convicted and remand inmates in the Galle prison on 26.12.2004.	2,319,087
23	Front face of the vehicle NO:- GD- 6557 which belongs to Welikada prison was damage due to an accident met with a lorry in Tangalle police area on	525,645
24	The loss and damage effected by the convicted and remand inmates having created unrest at Tangalle prison on 30.06.2002.	378,403
25	Front side of the vehicle No:- WPGC - 5245 which belong to the Magazine prison was damaged on 13.10.2001.	282,911
26	Front face and part of the vehicle No:- 63-2904 which belongs to the Matara prison was damaged on 27.05.2001.	100,420
Sub Total		35,144,088
Total		99,481,301

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.


 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : 27/02/2025
 R.M.D. Jayasinghe
 Commissioner of Prisons (Finance)
 Prison Headquarters
 Colombo 09.

3.4.2 Financial Statement Notes - Statement of write off from books

Expenditure Head No :232
Ministry / Department / District Secretariat :Department of Prisons
Programme No. & Title :

1. Statement of losses and waivers under F.R. 109 during the year

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	28	287,724
(ii)	Over Rs. 25,000.01	53	6,302,536.42
Total		81	6,590,260

2. Statement of write off from the book and recoveries under F.R. 109 during the year

Nature of Loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
1	Accident to the Bus NC-0582 Matara prison Taken plase on December.21 2023 in pitabaddara		72,600		72,600		
2	Accident to the Car CAC-9164 Matara prison Taken plase on Novamber.21 2023 in prison Quartes area		56,000		56,000		
3	Accident to the Bus GK-1043 Anuradapura prison Taken plase on Novamber.03 2023 in kadireshan kovila		21,500		21,500		
4	Accident to the Bus NC-2664 prison Taken plase on Octomber.06 2023 in wadduwa hoddara mulla area		72,600		72,600		
5	Accident to the Car PF-7585 prison Hedquarters Taken plase on Octomber 19 2023 in Bambalapitiya		39,700		39,700		
6	Accident to the Bus NC-0612 C.R.P Taken plase on September.07 2023 in hed Quarters		49,350		49,350		
7	Accident to the Car KM-0903 prison Hedquarters Taken plase on August 12 2023		64,200		64,200		
8	Accident to the cab JK-7783 matara prison Taken plase on August 30 2023		26,575		26,575		
9	Accident to the Cab PF- 7585 prison Headquarters Taken plase on July 27 2023 Prison hed quarters car park		25,400		25,400		
10	Accident to the Cab PF-7585 prison Headquarters Taken plase on July 27 2023 Senanayaka junction		17,600		17,600		
11	Accident to the cab PF-7614 prison Hedquarters Taken plase on july 19 2023 in boralla sampath bank car park		26,750		26,750		
12	Accident to the cab KD- 3718 prison Hedquarters Taken plase on july 19 2023 in kalagedihena area		183,800		183,800		
13	Accident to the Ambulance GG-7357 Badulla prison Taken plase on july.09 2023 in prison car park		58,251		58,251		
14	Accident to the Bus NC-0594 C.R.P Taken plase on may.29 2023 in mirihana kattiya area		50,350		50,350		
15	Accident to the Bus NC-0599 prison training school Taken plase on may.20 2023 in marawial		55,588		55,588		
16	Accident to the cab PD- 8741 prison Hedquarters Taken plase on May.12 2023 near in justice ministry		138,050		138,050		
17	Accident to the car 301 -5498 prison Hedquarters Taken plase on May.02 2023 near in boralla lanka bank		77,230		77,230		
18	Accident to the Bus NC-1850 Matara prison Taken plase on april.28 2023 in thalahangamwaduwa area		1,200		1,200		
19	Accident to the Bus NC-0611 Badulla prison Taken plase on aprail.26 2023 in Boralanda ara		107,810		107,810		
20	Accident to the Cab PF-7596 Matara prison Taken plase on March.07 2023 in basline rd		42,800		42,800		
21	Accident to the Cab PF-7596 Matara prison Taken plase on February.15 2023 in basline rd		47,000		47,000		

Nature of Loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
22	Accident to the Cab PF-7596 Matara prison Taken place on January 07 2023 in gangarama temple		12,700		12,700		
23	Accident to the car no KR-7698 of Prison Headquarters, taken place on January 28, 2022 in senanayaka jun. Area		24,250		24,250		
24	Accident to the Bus No NC - 0582 of Matara Prison , taken place on January 05, 2023 bandaragama area.		108,020		108,020		
25	Accident to the bus no. GC-5003 of Mahara Prison, taken place on March 25 2022 in Yatiyana area-.		38,560		38,560		
26	Accident to the Bus No 62-3339 of Prison Headquarters, taken place on April 04, 2022 in Mathugama Area		176,500		176,500		
27	Accident to the Bus No NC-1844 of Colombo remand prison, taken place on May 09, 2022 in Radawadunna Area		413,500		413,500		
28	Accident to the Cab No 57-4690 of Welikada Prison, taken place on September 16, 2022 in Welikada Premisess		75,250		75,250		
29	Accident to the Cab No PF-7615 of kaluthara prison, taken place on December 30, 2022 inside the prison premises		320,266		320,266		
30	Accident to the Bus No NC-0615 of Monaragala Prison, taken place on June 24, 2021 in Padalangala junction.		66,450		66,450		
31	Accident to the Bus No GD-6615 of Jaffna Prison, taken place on October 25, 2021 inside the prison premises.		-		-		
32	Accident to the Cab No PF-7586 of CRP, taken place on April 11, 2020 near SP's quarters.		-		-		
33	Accident to the Car No KM-0894 of Prison Headquarters, taken place on October 05, 2020 near Borella Audit office.		28,500		28,500		
34	Accident to the Cab No PF-7585 of Prison Headquarters, taken place on October 27, 2020 inside the Angunukolapelessa prison premises.		17,200		17,200		
35	Accident to the Bus No GD-6658 of CRP, taken place on August 09, 2019 near CRP.		-		-		
36	Accident to the Cab No PF-7585 of Prison Headquarters, taken place on January 01, 2019 in Bandarawela area.		19,650		19,650		
37	Accident to the Cab No PF - 7585 of Prison headquarters ,taken place on December 06,2018 near SP's quarters.		15,700		15,700		
38	Accident to the Car No KM - 0899 of Prison headquarters, taken palce on November 27, 2018 in Baseline road near the Magazine Prison.		56,050		56,050		
39	Accident to the vehicle no. JQ - 6624 of prison headquarters taken place on November 24 ,2018 in Dematagoda area		43,700		43,700		
40	Accident to the Bus No 63-3340 of Monaragala Prison, taken place on October 01, 2018 Mahagodayaya area- Buttala		78,000		78,000		
41	Accident to the Car KR - 7698 of Prison headquarters,taken place on August 22 in Jawatta road -colombo 07		11,500		11,500		
42	Accident to the three Wheeler No GK - 8766 of Prison headquarters ,taken place on August 01,2018 in Prison headquarters premises		11,810		11,810		
43	Accident to the Car No CAB - 9713 of Prison headquarters, taken place on July 17,2018 in Dematagoda area		-		-		
44	Accident to the Van no NC - 5424 of Prison headquarters, taken place on July 13,2018 in Katawatha town area		44,575		44,575		
45	Accident to the Car No CAC - 9164 of Prison headquarters, taken place on June 19,2018 in Kurunegala Negombo road near the Bulugahapitiya area		17,000		17,000		
46	Accident to the Car No CAC - 2602 of Prison headquarters, taken place on June 18,2018 in Dematagoda Area.		151,482		151,482		

Nature of Loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
47	Accident to the Mitsubishi Cab no PF - 7593 of CRTC ,taken place on June 13,2018 near Thunmulla area -Bambalapitiya		52,500		52,500		
48	Accident to the vehicle no.KI - 1673 of Prison Headquarters, taken place on December 30, 2017 in Dematagoda area.		255,155		255,155		
49	Accident to the Van (Micro) no.PH-1915 of Monaragala Prison ,taken place on August 22, 2017 in Kumbukana area- Monaragala		254,775		254,775		
50	Lost incurred to the building by breaking up by the young offender, (A-13) Madushanka Rathnayake detained in Watareka Prison on August 19, 2017		1,638		1,638		
51	Accident to the bus no. GK - 1046 of Matara Prison, taken place on July 12, 2017 in Weligama area.		165,600		165,600		
52	Accident to the bus no.GK - 5287 of Monaragala Prison, taken place on June 28, 2017 near Bibila- Diyabubula area .		-		-		
53	Accident to the bus no.NC - 0615 of Monaragala Prison taken place on June 05, 2017 in Mallattawala area -Wellawaya .		-		-		
54	Accident to the car no.CAC - 9164 of Prison Headquarters taken place on May 26, 2017 in Colombo area.		144,051		144,051		
55	Accident to the van no.NB-3013 of Prison Headquarters taken place on May 13, 2017 near Ananda College area		24,750		24,750		
56	Accident to the bus no.Nc - 1844 of Colombo Remand Prison taken place in Gokaralla Ibbagamuwa on 26 december 2016		93,505		93,505		
57	Loss from accident of vehicle No.PA-3158 of Weeravila Prison on 11th June 2013		15,100		15,100		
58	Accident of vehicle no NA-6134 of Polonnaruwa Prison taken place in Dambulla area on 22nd January 2013		39,700		39,700		
59	Accident of vehicle no NA-0893 of Negombo Prison taken place in Puttalam area on 1st January 2013		73,190		73,190		
60	The Vehicle No. 19 - 3621 Which belong toWalikada Prison met with an accident on 23.09.2011.		400,000		400,000		
61	The Vehicle No. 62 - 4416 Which belongs to Mahara Prison met with an accident on 15.09.2011.		155,260		155,260		
62	Value of damage coursed due to unrest created by Prisoners in Anuradapura Prison on 24, 25 January 2011.		400,000		400,000		
63	The Vehicle No:- NA - 6908 which belongs to Galle prison met with an accident on 02.02.2010		379,344		379,344		
64	The Vehicle No:- 62 - 1279 which belongs to Kalutara prison met with an accident on 16.06.2008		15,000		15,000		
65	The Bus No:-62-0503 which belongs to kalutara prison met with an accident on 05.01.2008.		850		850		
66	At the front right side main glasses of the vehicle No:- 60 - 5988 which is belong to Mahara prison was damage on 28.10.2005.		4,750		4,750		
67	Front face of the vehicle No:-63-0503 which belong to the Kalutara prison was damaged on 02.03.2004.		69,000		69,000		
68	Front right side windscreen of the vehicle No:- GD - 6587 which belongs to the Mahara prison was damaged on 21.07.2001		23,726		23,726		
69	Accident to the Bus No 63-2901 of Batticaloa Prison, taken Place on October 06,2018 in Hunnasgiriya area		480,650		480,650		
70	The vehicle No:-250-4651 which belongs to Kalutara prison met with an accident on 08.06.1998.		7,000		7,000		
71	Front face side of the vehicle No:- 63-0503 which belongs to the Kalutara prison was damaged on 21.04.2000.		76,350		76,350		

Nature of Loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
72	Windscreen of the vehicle No:- 250-4644 which belong to the Weeravila prison was damaged on 23.02.2001		8,500		8,500		
73	The accident that occurred on 19.01.2024 at the headquarters premises in the van bearing number: NB-3013 belonging to the Prison Headquarters		16,300		16,300		
74	The accident that occurred on 11.03.2024 when a motorcyclist hit the bus near Welimanana School, Mathugama, in the bus bearing number NB-6210 belonging to the Kalutara Prison.		-		-		
75	The accident that occurred on 2024.01.22 at the court premises in the bus bearing number: NC-1848 belonging to the Polonnaruwa Prison		74,000		74,000		
76	The accident occurred when the ambulance bearing number LW-1003 belonging to Welikada Prison hit a CPR bus while reversing near the Prison Hospital on 01.03.2024.		40,800		40,800		
77	The accident that occurred in Peliyagoda on 01.04.2024 in the cab bearing number: PD-8741 belonging to the Prison Headquarters		32,300		32,300		
78	The accident that occurred in the Kaluaggala Neluwanthuwa area on 2024.02.04 in the crew cab vehicle bearing number: PA-4325 belonging to Watareka Prison		167,700		167,700		
79	The accident that occurred near the bridge on Malwatte Road, Kalutara North, on 04.05.2024 in the cab bearing number: PF-7611 belonging to the Kalutara Prison		74,000		74,000		
80	The accident that occurred on 07.05.2024 on Baseline Road involving the car bearing number: KD-3716 belonging to the Prison Headquarters		34,500		34,500		
81	The accident that occurred at the prison car park on 12.06.2024 involving the bus bearing number: GD-6609 belonging to the Badulla Prison		45,250		45,250		
Total			6,590,260		6,590,260		

Note - Excluding losses and waivers to be accounted in Annexure(i), only any other losses and waivers under F.R.109 should be included in this format.

* When there are no information with regard to this report, a nil report should be submitted


.....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 27/02/2025

R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.4.3 Financial Statement Notes - Basis of Reporting

The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024.

2 Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2024.

3 Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

4 Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

5 Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

6 Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

7 Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2024.

- * In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under “Reporting Basis”
- * Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

3.4.4 Financial Statement Notes - Statement of Liabilities - (I)
Statement of Commitments in terms of FR 94(2) and 94(3)

Name of Ministry / Department / District Secretariat : Prison Department
Expenditure Head No. :232
Programme No. & Title : 01 Operational Activity

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
I. Ministries/Government Department								
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	245,388
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	28,120
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	24,600
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	19,000
Commissioner General of Prison Industries	Other	1	0	1205	11	-	-	6,814
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	47,093
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	52,020
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	1,680
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	700
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	1,410
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	1,500
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	1,410
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	1,500
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	66,468
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	20,000
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	65,435
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	73,524
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	45,445
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	61,636
Commissioner General of Prison Industries	Other	1	0	1205	11	-	-	201,990
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	56,794
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	6,813
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	76,257
Commissioner General of Prison Industries	Fule	1	0	1202	11	-	-	930,050
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	304,607
Commissioner General of Prison Industries	Fule	1	0	1202	11	-	-	648,125
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	36,150
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	18,850
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	31,750
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	63,250
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	1,380,732
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	228,887
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	83,207
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	94,896
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	28,866
Commissioner General of Prison Industries	Other	1	0	1205	11	-	-	91,900
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	320,238
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	43,750
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	22,450
Commissioner General of Prison Industries	Other	1	0	1205	11	-	-	51,300
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	53,600
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	43,650
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	34,150
Commissioner General of Prison Industries	Other	1	0	1205	11	-	-	47,000
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	57,820
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	700
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	20,000
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	13,000
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	3,827,085
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	276,588
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	159,572
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	53,739
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	50,585
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	44,999
Commissioner General of Prison Industries	Other	1	0	1205	11	-	-	3,600
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	60,964
Commissioner General of Prison Industries	Building and Structures	1	0	1303	11	-	-	1,100
Commissioner General of Prison Industries	Building and Structures	1	0	1303	11	-	-	4,900
Commissioner General of Prison Industries	Building and Structures	1	0	1303	11	-	-	3,420
Commissioner General of Prison Industries	Building and Structures	1	0	1303	11	-	-	3,500
Commissioner General of Prison Industries	Building and Structures	1	0	1303	11	-	-	3,500
Commissioner General of Prison Industries	Building and Structures	1	0	1303	11	-	-	1,800
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	64,838
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	866
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	61,829
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	58,553
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	7,480
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	13,020
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	1,500

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	1,223
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	440
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	49,285
Commissioner General of Prison Industries	Other	1	0	1205	11	-	-	74,400
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	963,829
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	1,011,753
Commissioner General of Prison Industries	Building and Structures	1	0	1303	11	-	-	960
Commissioner General of Prison Industries	Postal and Communication	1	0	1402	11	-	-	750
Commissioner General of Prison Industries	Vehicles	1	0	1301	11	-	-	7,630
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	2,005
Commissioner General of Prison Industries	Diets & Uniforms	1	0	1203	11	-	-	70,008
Total								12,640,246.61
2. State Corporations/Statutory Boards								
associated news paper	Other	1	0	1205	11	-	-	28,600
Manager Distric Co-Op Hambantota	Stationary & Office Requisite	1	0	1201	11	-	-	430
Manager Distric Co-Op Hambantota	Stationary & Office Requisite	1	0	1201	11	-	-	3,010
Kegalle District Co-operative Rural Banking Association	Stationary & Office Requisite	1	0	1201	11	-	-	12,460
Multi Purpose Cooperative Society Ltd - Kegalle	Fule	1	0	1202	11	-	-	74,920
Multi Purpose Cooperative Society Ltd - Kegalle	Fule	1	0	1202	11	-	-	112,970
Multi Purpose Cooperative Society Ltd - Kegalle	Fule	1	0	1202	11	-	-	87,230
Multi Purpose Cooperative Society Ltd - Kegalle	Fule	1	0	1202	11	-	-	61,480
Multi Purpose Cooperative Society Ltd - Kegalle	Fule	1	0	1202	11	-	-	44,330
Multi Purpose Cooperative Society Ltd - Kegalle	Fule	1	0	1202	11	-	-	24,290
Multi Purpose Cooperative Society Ltd - Kegalle	Fule	1	0	1202	11	-	-	18,590
Machinery and Equipment Authority	Vehicles	1	0	1301	11	-	-	13,084
Machinery and Equipment Authority	Vehicles	1	0	1301	11	-	-	49,693
Machinery and Equipment Authority	Vehicles	1	0	1301	11	-	-	40,068
Post Master General 030-1001-1-9027340	Postal & Communication	1	0	1402	11	-	-	3,800
Manager Co-Op Colonna	Fule	1	0	1202	11	-	-	17,424
Manager Distric Co-Op Hambantota	Stationary & Office Requisite	1	0	1201	11	-	-	49,910
Associated news paper	Other	1	0	1205	11	-	-	28,600
Associated news paper	Other	1	0	1205	11	-	-	23,400
COOP SOCITY LTD BADULLA	Fule	1	0	1202	11	-	-	209,411
COOP SOCITY LTD BADULLA	Fule	1	0	1202	11	-	-	265,204
Manager Co-Op Colonna	Fule	1	0	1202	11	-	-	41,440
Total								1,210,343.69
3. Others (Private Parties)								
Sri Lanka Telecom Plc	Postal &Communication	1	0	1402	11	-	-	8,828
ADL DIGOI HOUSE	Other	1	0	1409	11	-	-	21,000
ADL DIGOI HOUSE	Other	1	0	1409	11	-	-	6,300
MOBILE BRODBAND CHARGES	Postal &Communication	1	0	1402	11	-	-	36
D.V.L.Suppliers	Diets &Uniforms	1	0	1203	11	-	-	405,404
T.M. Enterprises	Diets &Uniforms	1	0	1203	11	-	-	1,035,154
M.R. Enterprises	Diets &Uniforms	1	0	1203	11	-	-	76,636
W.S. Enterprises	Diets &Uniforms	1	0	1203	11	-	-	848,762
Citizen Traders	Other	1	0	1205	11	-	-	4,025
D.V.L.Suppliers	Diets &Uniforms	1	0	1203	11	-	-	499,829
HGPM PRIVET LIMITED	Diets &Uniforms	1	0	1203	11	-	-	182,330
HGPM PRIVET LIMITED	Diets &Uniforms	1	0	1203	11	-	-	173,583
HGPM PRIVET LIMITED	Diets &Uniforms	1	0	1203	11	-	-	1,848,700
HGPM PRIVET LIMITED	Diets &Uniforms	1	0	1203	11	-	-	174,629
JANITHA OUTO SERVICE	Vehicles	1	0	1301	11	-	-	29,920
HGPM PRIVET LIMITED	Diets &Uniforms	1	0	1203	11	-	-	1,563,130
Sri Lanka Telecom	Postal &Communication	1	0	1402	11	-	-	130
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	11,546,713
M.G Karunadasa-Embilipitiya	Diets &Uniforms	1	0	1203	11	-	-	169
Ajith Motors	Vehicles	1	0	1301	11	-	-	151,700
Ajith Motors	Vehicles	1	0	1301	11	-	-	721,000
Ajith Motors	Vehicles	1	0	1301	11	-	-	57,400
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	204,161
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	1,000,455
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	2,257
Dialog Broadband Networks (PVT) Ltd	Postal &Communication	1	0	1402	11	-	-	2,269
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	1,399,719
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	39,248
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	366,936
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	2,725,000
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	835,637
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	4,984
Dialog Broadband Networks (PVT) Ltd	Postal &Communication	1	0	1402	11	-	-	1,249
Suntec Electronics	Plant & machinery	1	0	1302	11	-	-	75,000
N.A.Motors	Vehicles	1	0	1301	11	-	-	327,100
S.P.K.Weerathunga Motors	Vehicles	1	0	1301	11	-	-	46,300
Lakshitha Auto Electrical	Vehicles	1	0	1301	11	-	-	12,320
A B C Enterprises	Diets &Uniforms	1	0	1203	11	-	-	1,010,572
T.M. Enterprises	Diets &Uniforms	1	0	1203	11	-	-	299,670
Rajan Suppliers	Diets &Uniforms	1	0	1203	11	-	-	219,940
Dilani Dilrukshika	Diets &Uniforms	1	0	1203	11	-	-	24,621
N.M. KASIER	Diets &Uniforms	1	0	1203	11	-	-	27,280

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
K.M.Nasath	Diets &Uniforms	1	0	1203	11	-	-	3,735
K.M.Nasath	Diets &Uniforms	1	0	1203	11	-	-	6,972
Madhushani Premachandra	Diets &Uniforms	1	0	1203	11	-	-	9,600
Madduma distributors (pvt) Ltd	Fule	1	0	1202	11	-	-	142,504
Bandara Motors	Vehicles	1	0	1301	11	-	-	4,500
Kegalu Motors	Vehicles	1	0	1301	11	-	-	27,950
Kegalu Motors	Vehicles	1	0	1301	11	-	-	1,400
Kegalu Motors	Vehicles	1	0	1301	11	-	-	47,600
Kegalu Motors	Vehicles	1	0	1301	11	-	-	12,700
Nimal Motors	Vehicles	1	0	1301	11	-	-	4,000
Nimal Motors	Vehicles	1	0	1301	11	-	-	3,500
Osanda Tyre Mart	Vehicles	1	0	1301	11	-	-	7,500
Sandaru Recovery Service	Transport	1	0	1401	11	-	-	13,000
Kegalu Tyre Service	Vehicles	1	0	1301	11	-	-	17,825
Dialog Broadband Network (Pvt) Ltd	Postal &Communication	1	0	1402	11	-	-	480
Dialog Broadband Network (Pvt) Ltd	Postal &Communication	1	0	1402	11	-	-	10,639
Wijewardene Fuel Mart	Fule	1	0	1202	11	-	-	317,360
Wijewardene Fuel Mart	Fule	1	0	1202	11	-	-	235,850
Wijewardene Fuel Mart	Fule	1	0	1202	11	-	-	22,880
VICTORY HOTTEL	Fule	1	0	1202	11	-	-	404,272
VICTORY HOTTEL	Fule	1	0	1202	11	-	-	667,198
Shanthi Lanka Holdings pvt (Ltd)	Stationery & Office Requisites	1	0	1201	11	-	-	2,400
Globe Paint and Hardware	Building and Structures	1	0	1303	11	-	-	2,550
Dharmasiri Tyre House Pvt Ltd	Vehicles	1	0	1301	11	-	-	1,200
Dharmasiri Tyre House Pvt Ltd	Vehicles	1	0	1301	11	-	-	2,400
Globe Paint and Hardware	Building and Structures	1	0	1303	11	-	-	350
Globe Paint and Hardware	Building and Structures	1	0	1303	11	-	-	895
Globe Paint and Hardware	Building and Structures	1	0	1303	11	-	-	20,925
Dharmasiri Tyre House Pvt Ltd	Vehicles	1	0	1301	11	-	-	2,800
Dharmasiri Tyre House Pvt Ltd	Vehicles	1	0	1301	11	-	-	2,200
Globe Paint and Hardware	Building and Structures	1	0	1303	11	-	-	21,640
Rathnasiri Advertising Service	Stationery & Office Requisites	1	0	1201	11	-	-	5,000
Mega City - Kaduruwela	Stationery & Office Requisites	1	0	1201	11	-	-	950
Sandra Fiyona Constructions & Suppliers	Fule	1	0	1202	11	-	-	160,272
Gallecity Stores - Kaduruwela	Other	1	0	1205	11	-	-	7,800
Co-Op Polonnaruwa	Fule	1	0	1202	11	-	-	3,363
United Stationery	Stationery & Office Requisites	1	0	1201	11	-	-	325,000
United Stationery	Stationery & Office Requisites	1	0	1201	11	-	-	88,500
United Stationery	Stationery & Office Requisites	1	0	1201	11	-	-	152,350
United Stationery	Stationery & Office Requisites	1	0	1201	11	-	-	158,850
United Stationery	Stationery & Office Requisites	1	0	1201	11	-	-	4,500
Metro Stationery	Stationery & Office Requisites	1	0	1201	11	-	-	47,400
Metro Stationery	Stationery & Office Requisites	1	0	1201	11	-	-	98,874
clobistor enterpricrerss	Diets &Uniforms	1	0	1203	11	-	-	13,304,181
Wickramarathnas (pvt) LTD	Diets &Uniforms	1	0	1203	11	-	-	57,981,556
Azeez and Sons (Pvt) Ltd	Diets &Uniforms	1	0	1203	11	-	-	13,091,059
U.G.P. Kumara	Diets &Uniforms	1	0	1203	11	-	-	99,882
U.G.P. Kumara	Diets &Uniforms	1	0	1203	11	-	-	86,636
U.G.P. Kumara	Diets &Uniforms	1	0	1203	11	-	-	96,302
U.G.P. Kumara	Diets &Uniforms	1	0	1203	11	-	-	82,340
W.S. Enterprises	Diets &Uniforms	1	0	1203	11	-	-	266,867
D.V.L.Suppliers	Diets &Uniforms	1	0	1203	11	-	-	870,752
M.R. Enterprises	Diets &Uniforms	1	0	1203	11	-	-	798,318
T.M. Enterprises	Diets &Uniforms	1	0	1203	11	-	-	2,494,052
Sudina Suppliers PVT Ltd	Fule	1	0	1202	11	-	-	254,361
r.m.p.jayantha	Diets &Uniforms	1	0	1203	11	-	-	29,356
Y.M.Roshan Bandara	Other	1	0	1205	11	-	-	4,620
s.d.kumarsinghe	Other	1	0	1205	11	-	-	11,250
Dialog Broadband Network PVT	Postal &Communication	1	0	1402	11	-	-	34,298
Sudina Suppliers PVT Ltd	Diets &Uniforms	1	0	1203	11	-	-	60,609
Sudina Suppliers PVT Ltd	Fule	1	0	1202	11	-	-	254,361
Sudina Suppliers PVT Ltd	Diets &Uniforms	1	0	1203	11	-	-	7,428,079
Sudina Suppliers PVT Ltd	Diets &Uniforms	1	0	1203	11	-	-	48,161
r.m.p.jayantha	Diets &Uniforms	1	0	1203	11	-	-	118,498
i.d.c.l.kumara	Diets &Uniforms	1	0	1203	11	-	-	101,200
Sudina Suppliers PVT Ltd	Diets &Uniforms	1	0	1203	11	-	-	48,161
Tuder Subasinghe	Diets &Uniforms	1	0	1203	11	-	-	22,906
r.m.p.jayantha	Diets &Uniforms	1	0	1203	11	-	-	103,820
n.u.wasantha	Diets &Uniforms	1	0	1203	11	-	-	505,854
b.v.a.i.k.dayananda	Diets &Uniforms	1	0	1203	11	-	-	104,628
r.m.p.jayantha	Diets &Uniforms	1	0	1203	11	-	-	52,468
p.d.k.karunnanayake	Diets &Uniforms	1	0	1203	11	-	-	177,606
Sri Lanka Telecom Ltd	Postal &Communication	1	0	1402	11	-	-	12,433
P R Silva	Other	1	0	1205	11	-	-	4,000
NEW L M D HARDWARE	Building and Structures	1	0	1303	11	-	-	4,000
NEW L M D HARDWARE	Building and Structures	1	0	1303	11	-	-	4,000
NEW L M D HARDWARE	Building and Structures	1	0	1303	11	-	-	2,500
NEW L M D HARDWARE	Building and Structures	1	0	1303	11	-	-	4,950
V S D HARDWARE	Building and Structures	1	0	1303	11	-	-	16,390

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
D TEC COMPUTER SYSTEM	Plant & machinery	1	0	1302	11	-	-	4,950
NEW L M D HARDWARE	Building and Structures	1	0	1303	11	-	-	2,555
SUMAL ELECRITICAL	Building and Structures	1	0	1303	11	-	-	3,225
ROHITHA WOOD FACTORY	Building and Structures	1	0	1303	11	-	-	17,305
NEW L M D HARDWARE	Building and Structures	1	0	1303	11	-	-	26,100
NEW L M D HARDWARE	Building and Structures	1	0	1303	11	-	-	1,600
SUMAL ELECRITICAL	Building and Structures	1	0	1303	11	-	-	3,750
ROMAN SERAMIC GALLE ROAD	Building and Structures	1	0	1303	11	-	-	4,950
ROMAN SERAMIC GALLE ROAD	Building and Structures	1	0	1303	11	-	-	4,950
V S D HARDWARE	Building and Structures	1	0	1303	11	-	-	1,220
ROMAN SERAMIC GALLE ROAD	Building and Structures	1	0	1303	11	-	-	4,750
ROMAN SERAMIC GALLE ROAD	Building and Structures	1	0	1303	11	-	-	4,750
Sri Lanka Telecom PLC	Postal & Communication	1	0	1402	11	-	-	3,916
Sri Lanka Telecom PLC	Postal & Communication	1	0	1402	11	-	-	589
J.T.F. Corera	Other	1	0	1205	11	-	-	7,800
Priyantha Trade Centre	Building and Structures	1	0	1303	11	-	-	980
Priyantha Trade Centre	Building and Structures	1	0	1303	11	-	-	2,050
Victory Hotel	Diets & Uniforms	1	0	1203	11	-	-	962,466
Rajan Suppliers	Diets & Uniforms	1	0	1203	11	-	-	711,321
Rajan Suppliers	Diets & Uniforms	1	0	1203	11	-	-	2,307,659
Rajan Suppliers	Diets & Uniforms	1	0	1203	11	-	-	1,181,277
Rajan Suppliers	Diets & Uniforms	1	0	1203	11	-	-	312,099
Rajan Suppliers	Diets & Uniforms	1	0	1203	11	-	-	997,200
U.K.R.Anura Jayalath	Diets & Uniforms	1	0	1203	11	-	-	113,796
U.K.R.Anura Jayalath	Diets & Uniforms	1	0	1203	11	-	-	80,053
U.K.R.Anura Jayalath	Diets & Uniforms	1	0	1203	11	-	-	189,569
Nilantha Chandrakumara	Diets & Uniforms	1	0	1203	11	-	-	96,000
Bandara Motors	Vehicles	1	0	1301	11	-	-	5,000
Bandara Motors	Vehicles	1	0	1301	11	-	-	6,500
Wickramaratna (pvt) Ltd	Diets & Uniforms	1	0	1203	11	-	-	510,049
TUDOR SUBASINGHA COMPANY	Diets & Uniforms	1	0	1203	11	-	-	108,076
RUHUNU GROUP PVT LTD	Vehicles	1	0	1301	11	-	-	245,125
SL Telecom PLC	Postal & Communication	1	0	1402	11	-	-	4,077
SL Telecom PLC	Postal & Communication	1	0	1402	11	-	-	1,349
Karunaratne Traders (pvt) LTD	Diets & Uniforms	1	0	1203	11	-	-	5,015,822
Paragon Motors	Vehicles	1	0	1301	11	-	-	36,300
Paragon Motors	Vehicles	1	0	1301	11	-	-	40,800
Dialog Broadband Networks (pvt) LTD	Postal & Communication	1	0	1402	11	-	-	10,339
Dialog Broadband Networks (pvt) LTD	Postal & Communication	1	0	1402	11	-	-	2,388
Dialog Broadband Networks (pvt) LTD	Postal & Communication	1	0	1402	11	-	-	1,328
Dialog Broadband Networks (pvt) LTD	Postal & Communication	1	0	1402	11	-	-	1,581
Dialog Broadband Networks (pvt) LTD	Postal & Communication	1	0	1402	11	-	-	1,775
Karunaratne Traders (pvt) LTD	Diets & Uniforms	1	0	1203	11	-	-	3,619,508
D.M.M.U.S. Disanayake	Diets & Uniforms	1	0	1203	11	-	-	30,544
D.M.M.U.S. Disanayake	Diets & Uniforms	1	0	1203	11	-	-	308,596
W.A. Ariyawansa	Diets & Uniforms	1	0	1203	11	-	-	15,400
W.A. Ariyawansa	Diets & Uniforms	1	0	1203	11	-	-	84,606
R.A.H. Dias Ranasinghe	Diets & Uniforms	1	0	1203	11	-	-	588,480
J.P. Abewickrama	Diets & Uniforms	1	0	1203	11	-	-	243,550
W.A.M. Nimal Siri Bandara	Diets & Uniforms	1	0	1203	11	-	-	405,614
T.A. Paramanadan	Diets & Uniforms	1	0	1203	11	-	-	342,104
T.A. Paramanadan	Diets & Uniforms	1	0	1203	11	-	-	318,627
Karunaratne Traders (pvt) LTD	Diets & Uniforms	1	0	1203	11	-	-	2,518,000
D.V.L. Suppliers	Diets & Uniforms	1	0	1203	11	-	-	2,927,761
W.S. Enterprises	Diets & Uniforms	1	0	1203	11	-	-	2,028,037
Wicramaratnes (pvt) LTD	Diets & Uniforms	1	0	1203	11	-	-	136,910
Wicramaratnes (pvt) LTD	Diets & Uniforms	1	0	1203	11	-	-	167,194
Wicramaratnes (pvt) LTD	Diets & Uniforms	1	0	1203	11	-	-	85,946
H.P. Ashan Prdeep Karunaratne	Diets & Uniforms	1	0	1203	11	-	-	404,898
SADALUWA TRADE CENTER	Stationery & Office Requisites	1	0	1201	11	-	-	14,000
SUPERTEC OFFICE AUTOMATION	Stationery & Office Requisites	1	0	1201	11	-	-	57,000
SITHMINA MORTERS	Vehicles	1	0	1301	11	-	-	66,494
UNITED MORTERS PLC	Vehicles	1	0	1301	11	-	-	29,852
SHABILANKA OUTO SERVICE	Vehicles	1	0	1301	11	-	-	772,754
AMILA HARDWARE	Building and Structures	1	0	1303	11	-	-	39,700
SRI LANKA TELECOM PLC	Postal & Communication	1	0	1402	11	-	-	21,798
D.V.L.Suppliers	Diets & Uniforms	1	0	1203	11	-	-	236,197
D.V.L.Suppliers	Diets & Uniforms	1	0	1203	11	-	-	900,000
D.V.L.Suppliers	Diets & Uniforms	1	0	1203	11	-	-	227,003
A.B.C Enterprises	Diets & Uniforms	1	0	1203	11	-	-	359,380
MUTHUMARI DISTRIBUTERS	Diets & Uniforms	1	0	1203	11	-	-	384,267
WICKRAMARATNES (PVT) LTD	Diets & Uniforms	1	0	1203	11	-	-	340,499
MUNASINGHE FILLING STATION	Fule	1	0	1202	11	-	-	115,000
STAR ELECRICALS	Building and Structures	1	0	1303	11	-	-	2,250
MUNASINGHE FILLING STATION	Fule	1	0	1202	11	-	-	1,290,830
STAR ELECRICALS	Building and Structures	1	0	1303	11	-	-	18,335
K.S. Enterprises	Diets & Uniforms	1	0	1203	11	-	-	464,952
K.S. Enterprises	Diets & Uniforms	1	0	1203	11	-	-	421,168
K.S. Enterprises	Diets & Uniforms	1	0	1203	11	-	-	726,520

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
VICTORY HOTEL	Diets &Uniforms	1	0	1203	11	-	-	999,578
WICKRAMARATNES(PVT) LTD	Diets &Uniforms	1	0	1203	11	-	-	870,288
United Morters lanka Pvt Limited	Vehicles	1	0	1301	11	-	-	43,525
Sri Lanka Telecom	Postal &Communication	1	0	1402	11	-	-	1,349
Sri Lanka Telecom	Postal &Communication	1	0	1402	11	-	-	3,915
Dialog Broad Band Pvt Ltd	Postal &Communication	1	0	1402	11	-	-	9,514
TUDER SUBASINGHE TRADERS	Diets &Uniforms	1	0	1203	11	-	-	2,429,980
H.A.LAKSHMAN ROSHAIRO	Other	1	0	1205	11	-	-	4,140
J.A.G.MANIKE	Diets &Uniforms	1	0	1203	11	-	-	165,756
J.A.G.MANIKE	Diets &Uniforms	1	0	1203	11	-	-	295,933
TUDER SUBASINGHE TRADERS	Diets &Uniforms	1	0	1203	11	-	-	2,092,600
D.A.S.T.JAYANTHI	Diets &Uniforms	1	0	1203	11	-	-	421,461
KORANATION MILLS	Building and Structures	1	0	1303	11	-	-	9,050
METROPOLITAN TECHNOLOGY	Other	1	0	1409	11	-	-	23,718
W.A.ARIYAWANSA	Diets &Uniforms	1	0	1203	11	-	-	282,880
G.D.K.KARUNANAYAKA	Diets &Uniforms	1	0	1203	11	-	-	285,886
D.S.A.THILAKA JAYaweera	Diets &Uniforms	1	0	1203	11	-	-	399,722
MARSHAL MOTARS	Vehicles	1	0	1301	11	-	-	59,000
AMILA MOTERS	Vehicles	1	0	1301	11	-	-	20,200
EDIRISINHA HARDWERE	Building and Structures	1	0	1303	11	-	-	50,535
EDIRISINHA HARDWERE	Building and Structures	1	0	1303	11	-	-	46,820
EDIRISINHA HARDWERE	Building and Structures	1	0	1303	11	-	-	49,050
EDIRISINHA HARDWERE	Building and Structures	1	0	1303	11	-	-	15,320
EDIRISINHA HARADERE	Building and Structures	1	0	1303	11	-	-	16,300
S.T.P.JAYASINGHE	Plant & machinery	1	0	1302	11	-	-	75,000
L.M.BOOK SHOP	Stationery & Office Requisites	1	0	1201	11	-	-	38,125
AISHA BOOK	Stationery & Office Requisites	1	0	1201	11	-	-	2,200
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	204,651
CITY OIL PVT LTD - DEMATAGODA	Fule	1	0	1202	11	-	-	911,364
CITY OIL PVT LTD - DEMATAGODA	Fule	1	0	1202	11	-	-	1,355,261
CITY OIL PVT LTD - DEMATAGODA	Fule	1	0	1202	11	-	-	482,515
S.SIVAGNANAM FILLING STATION	Fule	1	0	1202	11	-	-	30,700
WIJEWARDHANA FILLING STATION	Fule	1	0	1202	11	-	-	12,280
Wikaramarathnes (pvt) ltd.	Diets &Uniforms	1	0	1203	11	-	-	7,430,977
Wikaramarathnes (pvt) ltd.	Diets &Uniforms	1	0	1203	11	-	-	2,730,176
ASHOKA MUNASINGHE	Diets &Uniforms	1	0	1203	11	-	-	680,558
AZEEZ & SONS (PVT) LTD.	Diets &Uniforms	1	0	1203	11	-	-	3,632,561
YOMAL CATERING	Diets &Uniforms	1	0	1203	11	-	-	857,530
YOMAL CATERING	Diets &Uniforms	1	0	1203	11	-	-	702,090
DIALOG BROADBAND NETWORKS (PVT) LTD.	Postal &Communication	1	0	1402	11	-	-	25,012
SRI LANKA TELECOM PLC	Postal &Communication	1	0	1402	11	-	-	7,119
wijeya Newspapers Ltd.	Other	1	0	1205	11	-	-	14,040
J.A.D.D.Anthony Enterprises	Fule	1	0	1202	11	-	-	20,020
S.Sivagananam Lanka Filing Stetion	Fule	1	0	1202	11	-	-	14,150
Sri Lanka Telecom PLC	Postal &Communication	1	0	1402	11	-	-	2,565
Sri Lanka Telecom PLC	Postal &Communication	1	0	1402	11	-	-	3,640
Sri Lanka Telecom PLC	Postal &Communication	1	0	1402	11	-	-	5,575
Sri Lanka Telecom PLC	Postal &Communication	1	0	1402	11	-	-	4,799
new himalee motors	Vehicles	1	0	1301	11	-	-	2,665
cleanco lanka	Vehicles	1	0	1301	11	-	-	6,760
Metropolitan Office	Stationery & Office Requisites	1	0	1201	11	-	-	68,096
matrik	Other	1	0	1205	11	-	-	28,400
KG NIDULA SANJITHA	Other	1	0	1205	11	-	-	600
KG NIDULA SANJITHA	Other	1	0	1205	11	-	-	4,860
K G NIDULA SANJITHA	Other	1	0	1205	11	-	-	4,580
K G NIDULA SANJITHA	Other	1	0	1205	11	-	-	5,700
ROYAL HARDWARE BADULLA	Building and Structures	1	0	1303	11	-	-	288,805
ROYAL HARDWARE BADULLA	Building and Structures	1	0	1303	11	-	-	146,775
ROYAL HARDWARE BADULLA	Building and Structures	1	0	1303	11	-	-	29,600
B KORALAGE FILLING STATION	Fule	1	0	1202	11	-	-	5,660
SANDRA FIONA CONSTRUCTION & SUPPLIERS	Diets &Uniforms	1	0	1203	11	-	-	765,717
SANDRA FIONA CONSTRUCTION & SUPPLIERS	Diets &Uniforms	1	0	1203	11	-	-	1,143,339
SANDRA FIONA CONSTRUCTION & SUPPLIERS	Diets &Uniforms	1	0	1203	11	-	-	33,399
SANDRA FIONA CONSTRUCTION & SUPPLIERS	Diets &Uniforms	1	0	1203	11	-	-	657,842
SRI LANKA TELICOM PLC	Postal &Communication	1	0	1402	11	-	-	1,349
EDNA STORES	Fule	1	0	1202	11	-	-	266,850
Sri Lanka Telecom	Postal &Communication	1	0	1402	11	-	-	540
Manidu Moters	Plant & machinery	1	0	1302	11	-	-	22,000
Sri Lanka Telecom	Postal &Communication	1	0	1402	11	-	-	64
Gegadees And Sons	Fule	1	0	1202	11	-	-	9,870
S.K.Indika Jayaraj - Embilipitiya	Diets &Uniforms	1	0	1203	11	-	-	312
V.G.R.Priyantha Walasmulla	Diets &Uniforms	1	0	1203	11	-	-	3,432
S Sivagnanam Lanka Filling Station	Fule	1	0	1202	11	-	-	18,868
S Sivagnanam Lanka Filling Station	Fule	1	0	1202	11	-	-	9,870
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	758,569
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	89,701
U.P.Abeykoon - Tangalle	Diets &Uniforms	1	0	1203	11	-	-	624
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	500,000
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	870,826

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	1,532,036
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	174,721
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	12,185
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	313,684
V.G.R.Priyantha Walasmulla	Diets &Uniforms	1	0	1203	11	-	-	3,726
U.P Abeykoon - Tangalle	Diets &Uniforms	1	0	1203	11	-	-	4,002
K.L.Chaminda Piyadarshana Thissa	Diets &Uniforms	1	0	1203	11	-	-	23,400
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	163,805
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	85,020
S.K Indika Jayaraj Embilipitiya	Diets &Uniforms	1	0	1203	11	-	-	618
United Motors Lanka PLC	Vehicles	1	0	1301	11	-	-	151,888
Ajith Motors	Vehicles	1	0	1301	11	-	-	36,220
Ajith Motors	Vehicles	1	0	1301	11	-	-	13,800
Ajith Motors	Vehicles	1	0	1301	11	-	-	40,250
Madushanka Garaj	Vehicles	1	0	1301	11	-	-	22,350
Dahanayake Auto Care	Vehicles	1	0	1301	11	-	-	50,000
Dahanayake Auto Care	Vehicles	1	0	1301	11	-	-	61,950
City Oil PLC	Fule	1	0	1202	11	-	-	7,992
H.G.P.M. Plantation (PVT)	Fule	1	0	1202	11	-	-	25
Dahanayake Auto Care	Vehicles	1	0	1301	11	-	-	31,000
Dahanayake Auto Care	Vehicles	1	0	1301	11	-	-	58,500
Dahanayake Auto Care	Vehicles	1	0	1301	11	-	-	35,775
Jagath Moters	Vehicles	1	0	1301	11	-	-	17,500
Dialog Broadband Networks (PVT) Ltd	Postal &Communication	1	0	1402	11	-	-	30
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	292,456
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	1,230,320
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	273,661
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	22,683
U.P abeykoon - Tangalle	Diets &Uniforms	1	0	1203	11	-	-	12,888
M.G.Karunadasa	Diets &Uniforms	1	0	1203	11	-	-	309
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	68,506
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	2,114,854
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	2,412,086
H.G.P.M (PVT) Matara	Diets &Uniforms	1	0	1203	11	-	-	7,548
U.P.Abeykoon - Tangalle	Diets &Uniforms	1	0	1203	11	-	-	1,790
M K Suranga Sanjeeewa - Hambanthota	Diets &Uniforms	1	0	1203	11	-	-	2,474
Lanka Filling Station - Angunakolapelessa	Fule	1	0	1202	11	-	-	661,666
Total								206,910,220.95
Grand Total								220,760,811


Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date : 27/02/2025

R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.4.5 Financial Statement Notes - Statement of Liabilities - (II)
Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Name of Ministry / Department / District Secretariat : Department of Prisons
Expenditure Code : 232
Programme No. & Title :

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department Total	No Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)							XX XX
2. State Corporations/Statutory Boards Total								XX XX
3. Others (Private Parties) Total								XX XX
Grand Total								

* should use only when relevant to the reporting entity


Chief Financial Officer/ Chief Accountant/ Director(Finance)/ Commissioner (Finance)
Date : 27/02/2025
R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.4.6 Financial Statement Notes - Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : Department of Prisons
Programme No. & Title :

Rs.

- (1) Provision in Estimates - 2024 under Reimbursable Foreign Aid including Supplementary provisions

(2) Total Expenditure disbursed during the year 2024, against (I) above

(3) Total of Reimbursement Claims outstanding as at 01st January 2024

(4) Total of Reimbursement Claims made during the year 2024, in respect of years 2023 & prior years (if any)

(5) Total of Reimbursement Claims made during the year 2024, in respect of year 2024

(6) Total of Claims disallowed by the Donor, during 2024 (if any), in respect of Claims 2023 or prior years (if any)

(7) Total of Claims disallowed by the Donor, during 2024 (if any), in respect of Claims 2024

(8) Total of Reimbursements received during the year 2024, in respect of years 2023 or prior years

(9) Total of Reimbursements received during the year 2024, in respect of years 2024

(10) Total of reimbursement Claims outstanding as at 31st December 2024
[(3+4+5) - (6+7)] - (8+9)

(11) Total of Reimbursement Claims made after 31/12/2024 in respect of 2024 up to the finalization of the Financial Statements

(12) Total of Reimbursement received after 31/12/2024 up to the finalization of the Financial Statements

(13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements
(10 + 11 - 12)
-NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

.....NO.....

* should use only when relevant to the reporting entity


Chief Financial Officer /Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : 27/02/2025
R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.4.7 Financial Statement Notes - Statement of Missing Vouchers

Ministry / Department / District Secretariat : Department of Prisons
Expenditure Head No : 232
Programme No. & Title :

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
		No Missing Vouchers		

* When there are no information with regard to this report, a nil report should be submitted


Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 27/02/2025
R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.4.8 Financial Statement Notes - The Status Report as at 31/12/2024 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. :232 Ministry / Department / District Secretariat :Prison Department

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2024 (Rs.)	Balance as Per Cash Book as at 31/12/2024 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2024 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon- Borella	7041491	223,789,095	-	119,314	December
2	Bank of Ceylon- Borella	7041492	167,916,004	-	144,268	December
3	Bank of Ceylon- Borella	7041493	14,968,970	-	-	December
4	Bank of Ceylon- Borella	7041494	82,067,340	-	-	December
5	Bank of Ceylon- Ragama	7041495	148,296,590	-	-	December
6	Bank of Ceylon- Borella	7041509	8,506,455	-	-	December
7	Bank of Ceylon- Negombo	7041496	6,288,003	-	-	December
8	Bank of Ceylon- Kandy	7041497	82,174,711	-	-	December
9	Bank of Ceylon- Kandy	7041498	27,750,589	-	1,434	December
10	Bank of Ceylon- Jaffna	7041499	6,851,279	-	-	December
11	Bank of Ceylon- Anuradhapura	7041500	16,964,165	-	-	December
12	Bank of Ceylon- Badulla	7041501	3,275,723	-	-	December
13	Bank of Ceylon- Badulla	7041502	7,075,145	-	-	December
14	Bank of Ceylon- Batticaloa	7041503	3,074,068	-	-	December
15	Bank of Ceylon- Galle	7041504	55,174,198	-	-	December
16	Bank of Ceylon- Matara	7041505	29,931,669	-	-	December
17	Bank of Ceylon- Thissamaharamaya	7041506	22,173,338	-	-	December
18	Bank of Ceylon- Tangalle	7041507	73,095,652	-	-	December
19	Bank of Ceylon- Kuruvita	7041512	27,102,681	-	8,700	December
20	Bank of Ceylon- Negombo	7041508	11,192,555	-	-	December
21	Bank of Ceylon- Trincomalee	7041533	1,298,571	-	-	December
22	Bank of Ceylon- Kaluthara	7041510	60,734,848	-	-	December
23	Bank of Ceylon- Kegalle	7041511	43,348,745	-	-	December
24	Bank of Ceylon- Galle	7041513	17,910,590	-	1,089	December
25	Bank of Ceylon- Homagama	7041514	14,202,403	-	-	December
26	Bank of Ceylon- Wariyapola	7041519	44,742,973	-	8,000	December

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2024 (Rs.)	Balance as Per Cash Book as at 31/12/2024 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2024 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
27	Bank of Ceylon- Monaragala	7041529	1,818,505	-	-	December
28	Bank of Ceylon- Polonnaruwa	7041528	9,662,695	-	-	December
29	Bank of Ceylon- Ambepussa	7042761	16,867,129	-	-	December
30	Bank of Ceylon- Vavuniya	7041536	14,354,302	-	-	December
Prison Industries Section						
1	Peoples Bank- Borella	078-1-001-0-9026583	54,022,388	-	-	December
2	Peoples Bank- Borella	078-1-001-8-9026584	1,064,297	-	-	December
3	Bank of Ceylon- Kandy	7041515	3,000	-	-	December
4	Bank of Ceylon- Kandy	7041516	3,000	-	-	December
5	Bank of Ceylon- Ragama	7041517	3,000	-	-	December
6	Bank of Ceylon- Negombo	7041518	103,000	-	-	December
7	Bank of Ceylon- Homagama	7041520	3,000	-	-	December
8	Bank of Ceylon- Wariyapola	7041521	3,000	-	-	December
9	Bank of Ceylon- Kuruvita	7041522	3,000	-	-	December
10	Bank of Ceylon- Badu	7041523	3,000	-	-	December
11	Bank of Ceylon- Anuradhapura	7041524	3,000	-	-	December
12	Bank of Ceylon- Thissamaharamaya	7041525	3,000	-	-	December
13	Bank of Ceylon- Galle	7041526	3,000	-	-	December
14	Bank of Ceylon- Badulla	7041527	3,000	-	-	December
15	Bank of Ceylon- Tangalle	7041531	3,000	-	-	December
16	Bank of Ceylon- Borella	7042762	3,000	-	-	December
17	Bank of Ceylon- Matara	7042764	3,000	-	-	December
18	Bank of Ceylon- Batticaloa	7042760	3,000	-	-	December
19	Bank of Ceylon- Galle	7042759	3,000	-	-	December

.....
Chief Financial Officer /Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : 27/02/2025

R.M.D. Jayasinghe
Commissioner of Prisons (Finance)
Prison Headquarters
Colombo 09.

3.5 Revenue Collection Performance

Revenue Code	Revenue Code Description	Revenue Estimate		Revenue Collected	
		Original Estimate	Final Estimate	Quantity (Rs.)	As a % of Last Revenue Estimate
2001.04.00	Prison Industrial & Agricultural Advance Account	71,000,000	71,000,000	118,160,527.50	166.42%

3.6 Performance of Utilizing Allocation

Type of Allocation	Allocation		True Expenditure	Utilized Allocation as a % of Finished Last Allocation
	Original Allocation	Final Allocation		
Recurrent	12,957,500,000.00	15,594,845,000.00	15,399,697,910.00	98.7
Capital	1,285,000,000.00	1,285,000,000.00	806,260,155.00	62.7%

3.7 In terms of F.R. 208, allocation granted to this department/district secretariat /provincial council as a representative of other ministry/ department

No.	Allocation Ministry / Department	Objective of Allocation	Allocation		True Expenditure	Utilized Allocation as a% of Given Final Allocation
			Original Allocation	Final Allocation		
1	110	Mobile Service Program, Access to Justice	-	-	-	-
2	110	Improvement of inmates toilet facilities	-	-	-	-
3	130	Development officer salary	-	-	-	-
4	130	Development officer salary	-	-	-	-
5	194	Purchasing sports items to Kalutara Prison	-	-	-	-
6	253	Charging from pention gratuity	-	-	-	-

3.8 Non Financial Assets Reporting Permanence

Assets & Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024.	Balance as per Financial Position Report as at 31.12.2024.	Due to be accounted in the future	Reporting Progress as a %
9151	Building and Structures	10,470,943,070.19	10,470,943,070.19	-	-
9152	Machinery	1,824,955,096.55	1,824,995,096.55	-	-
9153	Land	1,776,159,750.00	1,776,159,750.00	-	-
9154	Intangible Assests	53,937,848.00	53,937,848.44	-	-
9155	Biological Assests	-	-	-	-
9160	Work in progress	749,177,572.76	749,177,572.76	-	-
9180	Leased assets	-	-	-	-

JLO/C/A/DEP/FA/2024

29. 05 .2025

Commissioner General of Prisons
Department of Prisons.

Head 232 - Brief Auditor General’s Report, in terms of Section 11(1) of the National Audit Act No. 19 of 2018, on Financial Statements for the Year Ending 31.12.2024

01. Financial Statements

1.1 Revalued Opinion

Statement of Financial Position of the Department of Prisons for the year ending 31.12.2024, the Financial Performance Report for the year ending that date, and Financial Statements with Cash Flow Statements for the year ending 31.12.2024 that should be read with Provisions of the National Audit Act No.19 of 2018 and Provisions of the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, were audited under my command. In terms of Section 11(1) of the National Audit Act No. 19 of 2018, my opinions and observations on these Financial Statements to be presented to the Department of Prisons is mentioned in this report. Auditor General’s Report that should be presented in terms of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, together with Section 10 of the National Audit Act No. 19 of 2018 will be presented to the Parliament in the future.

In my opinion, except the effect from facts mentioned in the 1.6 section of the report, the financial statements of the Prisons Department for the year ended 31 December 2024 present fairly, in all material respects, the financial position, financial performance and cash flows of the company in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for Devalued Opinion

My opinion is devalued basis on facts mentioned in paragraph 1.6 of this report. I conducted the audit as per the Sri Lankan Audit Standards. My responsibility regarding the financial statements has been described further in the section under the responsibility of an auditor. It is my belief that the audit evidence received by me to provide foundation for my opinion that is adequate and suitable.

1.3 Emphasis of a Matter- Basis of Preparation of Financial Statements

I draw attention to Note 1 to the financial statements, which describes the basis of preparation of these financial statements. Financial Statements have been prepared for the needs of the Department of Prisons, the General Treasury and Parliament in accordance with Government Finance Regulations 150 and 151 and Public Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended solely for the use of the Department of Prisons, the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibility of the Chief Accounting Officer and Accounting Officer to Financial Statements.

In accordance with Government Finance Regulations 150 and 151 and Public Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, accounting officer is responsible for determining such internal control as is necessary to enable the preparation of financial statements that present a true and fair view in all material respects and are free from material misstatement, whether due to fraud or error.

Accounts ledgers and record of revenue, expenditure, assets, provisions and liabilities that will help to prepare financial reports annually and timely, must be kept in terms of the Section (16) 1 of National Audit Act No.19/2018.

In terms of the Sub Section (38) (1) (a/c) of the National Audit Act, the Accounting Officer must confirmed that productive system of internal control is prepared and maintained for the financial control of the department and requisite changes must be made to carry out system productively after reviewing the fertility of the system occasionally.

1.5 Responsibility of Auditor on Auditing Financial Statements.

It is my intention to grant truthful confirmation on overall financial statements that are free from materiality of the statements without frauds and mistakes and to issue the Auditor General's Report with my opinion.

Reasonable confirmation is higher level of confirmation however, when audit is done in terms of the Audit Standards, it will not be confirmation that always not free from materiality statements. As frauds and crimes effect individually and collectively, and materiality statements can be incurred and therefore, users must consider about it when making economic decision using these financial statements. I exercised professional judgment and professional skepticism during the audit as part of the audit in accordance with Sri Lanka Auditing Standards. I further,

- When recognizing and evaluating risk of Materiality of Statements in financial statements due to frauds and mistakes, basis for my opinion is that getting adequate and suitable audit evidences for avoiding risks due to frauds and mistakes by planning suitable audit procedure better for the occasion. Affect from a fraud is greater than the affect caused by Materiality Statements and preparing fraud documents, avoiding salary increment or avoiding internal control will be a reason to a fraud.
- Expression of opinion on productivity of internal administration of the department in order to prepare audit procedures suitable to occasion is not intended.
- Evaluation the inclusion of transaction and incidents based on the contents and structure of financial statements that included reveals were suitable and reasonable.
- Inclusion that transaction and incidents based on the contents and structure of financial statements were suitable and reasonable in submitting financial statements as a whole.

Accounting officer was informed about specific audit finding from my audit, weaknesses of key internal control, and other facts.

1.6 Commentary on the Financial Statements

1.6.1 Non-Financial Assets

- (a). Insurance assessed value of 30 out of 48 vehicles not included in the Department of Prisons CIGAS Accounting System in prisons during the year under review was Rs.89,680,000. Thirty-Five vehicles out of forty-eight vehicles are still in operation. Also, it had been decided to remove 09 vehicles from service, to send 02 vehicles for repair, to temporarily transfer 01 vehicle and to dispose 01 vehicle.
- (b). Although balance of non-financial asset as at December 31 of the previous year (2023) was Rs. 11,189,480,019, as per ACA-6 Form (SA-82) submitted with the Financial Statements for the year under review (2024, opening balance of non-financial assets as at January 01, 2024 was Rs. 10,049,873,117, showing a decrease of Rs. 1,139,606,902 in the opening balances, and as a result, the non-financial assets in the Statement of Financial Position of the Department of Prisons as at December 31, 2024 were understated by that amount.

- (c). As per the SA-82 Form (ACA-6) of the Statement of Financial Position as at 31 December 2024, the opening balance of non-financial assets was Rs. 10,049,873,117, the opening balance of non-financial assets as of January 1, 2024 was Rs. 11,037,818,117, resulting in a difference of Rs. 987,945,000 between the opening balances.
- (d). As per Form SA-82 in the Statement of Financial Position as at 31 December 2024, there was a difference of Rs.987,945,000 between additions made to the opening balances of non-financial assets and additions made to the opening balances of non-financial assets as per the (ACA-6) Department Cigas Program.
- (e). In the ACA-6 form (SA-82) included in the financial statements, an opening balance of Rs. 537,403 was mentioned as House Boats under object no. 9151-1-1, which was entered mistakenly.
- (f). Values of plants (coconuts, oranges, jackfruit, etc.) planted in prisons had not been assessed and recognized as non-financial biological assets in financial statements.
- (g). Although a closing balance of Rs. 909,739,254 was mentioned under Object Head No. 9152-2-1 in the ACA-6 form (SA-82) included in the Financial Statements, cost of 6 vehicles worth Rs. 5,225,000 which had already been disposed by the Department of Prisons, also was included in it.
- (h). Cost of firearms, phone jamming system and the LGN system provided to 23 prisons at a cost of Rs. 40,162,968 was understated at that value as it was not recognized under Property, Plant and Equipment in the Statement of Financial Position as at 31 December 2024 in the Financial Statements for the year under review.
- (i). Although the Department of Prisons owns Rs.166.7730 acres of land in 13 prisons, due to not valuing and value of those lands were not accounted, net assets of the Department of Prisons had been understated by an amount equal to the value of lands as at December 31 of the year under review.

1.6.2 Deposit Accounts Balances

As per the ACA-4 form of the Financial Statement, there was a difference of Rs. 16,078,508 between the balance as per the departmental books and the balance as per the treasury books of 08 General Deposit Accounts as at 31.12.2024.

1.6.3. Lack of Evidence for Audit

Necessary evidence was not submitted to verify the balance of Rs. 78,161,394 out of the account receivable balance of Rs. 170,560,476 shown in the Industrial and Agricultural Advance Account for the year under review.

2. Report on Other Legal Requirements

I, hereby declare following facts in accordance with Section 6(1)(d) of the National Audit Act No. 19 of 2018.

- (a) .That financial statements are consistent with the previous year.
- (b) Following recommendations I had made regarding the financial statements for the previous year had not been implemented.

Paragraph reference from the report for the previous year	Recommendations not carried out	Paragraph reference in this report
1.6.2.(a)	There is a difference between the closing balance of non-financial assets in the previous year and the opening balance of non-financial assets in the year under review.	1.6.1(b)

3. Financial Review

3.1. Expenditure Management

- (a). Rs. 404,185,237, more than 47 percent of estimated allocation out of Rs. 865,000,000 that had been made for 05 capital objects heads, remained and the remaining allocation in each of those objects ranged from 12 percent to 70 percent.
- (b). Out of the provision of Rs. 150,000,000 allocated for 02 capital objects, Rs. 66,301,574 remained after transferring Rs. 38,000,000 to other objects head under Financial Regulation 66, and further remaining on net provision of those objects were in range from 39 to 74 percent.
- (c). In addition to total allocation of Rs.6,250,000,000 provided under 02 objects, a further Rs.1,548,000,000 was provided through supplementary estimates and since Rs.35,200,000 of provision

provided for these objects had been transferred under Financial Regulation 66, the Supplementary Estimates had not been spent for intended purpose.

3.2 Confirmation to be made by the Chief Accounting Officer/Accounting Officer

Although the Accounting Officer was required to provide assurances regarding following matters in accordance with provisions of section 38 of the National Audit Act, No. 19 of 2018, an action had not been taken accordingly.

(a). Chief Accounting Officer and Accounting Officer must ensure that an effective internal control system is established and maintained for the financial control of the Department and review on effectiveness of the system must be conducted from time to time and accordingly, necessary changes should be made to ensure the effective operation of the systems, and although those reviews should have been conducted in writing and a copy submitted to the Auditor General, statements that such reviews had been conducted, had not been submitted to the audit.

(b). Although Chief Accounting Officer and Accounting Officer are required to ensure that all audit inquiries are answered within the specified time frames as required by the Auditor General, audit inquiries had not been answered in accordance with paragraph 4.5 of the report.

3.3. Non-Compliance with Rules and Regulations

	Non-compliance
(අ) Establishment Code of the Democratic Socialist Republic of Sri Lanka	
i. Para. XIX and 5.2.3 para.	Although, according to the paragraph, a rent for party houses should be collected from every resident officer, only Rs.30 had been collected so far from the salary of those officers at Polonnaruwa Prison.
ii. Para. XIX 5.8	Although a rent for Sada Niwasa (houses) is to be collected from each resident officer, and officers are to pay expenses incurred by those officers at Polonnaruwa Prison for water and electricity, the electricity bill paid by the

government for these party houses for the year 2024 was Rs.258,558, and the water bill was Rs.415,310.

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

i. Financial Regulation
-Para 104(03)

If a delay of more than 7 days is expected in submitting a full report, an initial report of losses and damages should be submitted immediately. However, preliminary reports had not been submitted in accordance with Financial Regulation 104(03) regarding 89 losses incurred by the Department of Prisons during the period from 2001 to 2021.

ii. Financial Regulation
iii. -Para 104(04A)

A full report must be submitted within 03 months from the date of the damage. In addition to 89 cases of damage for which initial reports have not been submitted, A full report had not been submitted in accordance with Financial Regulation 104(4) in relation to 39 losses incurred by the Department of Prisons during the period from 2000 to 2024, and accordingly, full reports had not been submitted in relation to 128 losses.

iv. Financial Regulations Para 371(5)

Although the interim Imprest was supposed to be repaid within 10 days of completing the relevant work after issuing an interim Imprest, due to the fact that it had not been repaid in this manner, an amount of Rs. 77,938 relating to the advance of Rs. 977,630 received on 26 occasions at the Prison Headquarters remained with the relevant officer for a period of between 11 and 52 days.

v. Financial Regulations Para 571

Action had not been taken as per Financial Regulations regarding deposits of Rs. 10,422,854 over 2 years relating to 04 deposit accounts.

vi.	Financial Regulations- 756(6)	Para	Reports on appropriate action taken regarding goods mentioned in the General 47 of all institutions in relation to the Board of Survey Committees of the Department of Prisons for the year 2024, had not been submitted by 20 May 2025.
vii.	Financial Regulations- 1647(e)	Para	Although officers in charge of vehicles are required to maintain a list of motor vehicles in their custody indicating the type and model of each vehicle, registration number, date of delivery to them, date and details of the delivery and other relevant information, 05 prisons had not taken such action as at 31st December 2024.
(c)	Paragraph 4 and Paragraph 6 of the Circular of the Director General of Public Accounts No. 262/2017 dated 29th December 2017		Although Heads of Institutions should ensure that loan balances due from officers who have been granted retirement/death gratuity with effect from 01 January 2018 are not included in the Advance “B” Account of their Institutions, of the balance of Rs. 2,285,609 due from retired officers of the Department of Prisons as of December 31, 2024, 61 percent, or Rs. 1,389,791, had been outstanding for more than one year.
(d)	Paragraph 3.1 of Public Administration Circular No. 30/2016 dated 29th December 2016		A fuel check should be performed after every 12-month period or after 25,000 kilometers of driving or after a major engine repair, whichever comes first, as of December 31, 2024, 122 vehicles in 12 prisons had not been done so.
(e)	Paragraph 3.4.3 (b) of the Government Procurement Guidelines		While suppliers should be registered for the procurement of low-value items where advertising is economically disadvantageous or for the purchase of frequently used items, in accordance with this paragraph, procurement entity must prepare a list of suppliers capable of providing

specific types of goods and services, such as motor vehicle repair, but as of December 31, 2024, garages and service providers had not been registered by 20 prisons.

- | | |
|--|---|
| (f) Internal Circular No. 20/92 dated 08 June 1992 and No. K.01/Foreign Affairs/2022 dated 08 November 2022 of the Department of Prisons | Although after imprisonment of a foreign national, a report should be sent to the Commissioner General of Prisons and copies thereof to the embassy of the country to which that person (prisoner) belongs and to the Department of Immigration and Emigration, documentary evidence that briefings were conducted with relevant reports regarding 26 prisoners was not presented to the audit. |
| (g) Prison Department Standing Orders -para 511 and 222 | As stated in this Prison Law, although amount of raw and dry rations issued to each inmate should be same standard amount, those amounts in each prisons taken different value. |

3.4. Deposits

(a).Deposit account number 6000-0-0-006-0-081 had a balance of Rs. 3,722,705 as at December 31, 2024 and these deposits were funds intended to be credited to prisoners' personal bank accounts, and 45 percent of this balance, Rs. 1,675,808 had been in the General Deposit Account for over 02 years.

(b) Deposit Account number, 6000-0-0-1-16 had a balance of Rs. 6,860,070 as at 31 December 2024, these deposits are collected from salaries of officers who are required to deposit security deposits and are held until bank accounts of those officers are opened.As formalities were not followed in accordance with Financial Regulations 885, 21 percent of this balance, i.e. Rs. 1,418,010, remained in the General Deposit Account for over 02 years.

4. Operational Review

4.1 Performance

4.1.1 Vision and Mission

One of the main functions of the Department of Prisons is to create necessary social environment to rehabilitate inmates and socialize them as good citizens in accordance with needs of times. Although rehabilitation activities should be carried out to assist in preparing for social integration, after directing prisoners to meaningful activities such as education, employment, and other programs, and creating a positive prison environment, channeling the prisoners' energy into creative careers, due to prison overcrowding, inmates were not properly rehabilitated.

4.1.2 Planning

When preparing action plan, the Department of Prisons had identified the actual activities related to projects being implemented during the year, prepared cost estimates, and prepared plans accordingly, but had not prepared the action plan by assessing allocations for activities. Action plan was subsequently revised mid-year and at the end of the year to reflect activities carried out during the year. Due to the regular revision and preparation of the formally approved action plan, it was not possible to utilize the system as a management tool to complete all the tasks (goods, services, and projects) performed by the entity. It was also not possible to achieve desired objectives of preparing plans in a timely manner in an economical, efficient and effective manner.

4.1.3. Failure to Perform Duties

- (a) As per the Revised Action Plan as at 30th November 2024, there were 05 instances where allocations were underutilized during the review of the estimated cost for each capital object and the capital expenditure carried out during the year 2024.
- (b) In the financial progress review of planned activities/projects under capital object in the Action Plan-2024, there were 13 cases where performance was 0 percent and 3 cases where it was less than 50 percent.

4.1.4 Failure to achieve expected level of completion

- (a) Rs.5,850,000 had been allocated for purchasing handcuffs under object head 2102, and as per the amendment in November 2024, Rs.5,805,600 had been allocated. However, said fund were not utilized for that purpose but for purchasing other official equipment.
- (b) Under Object Head 2102, Rs. 3,750,000 had been allocated as the initial estimate for purchasing equipment for the media sector, which had been increased to Rs. 5,305,870 by the amendment in 30th November. However, that amount had not been utilized for that equipment.

4.1.5 Failure to Achieve Expected Outcome

- (a) Purchasing parcel and body scanners
- i. Six (06) parcel scanner machines and 04 body scanner machines were purchased for 09 prisons. An amount of Rs. 123,762,000 was spent during the relevant period to purchase those machines. Although a total of Rs. 140,108,489 was spent on repairs from the date of purchase until 2022, including Rs. 4,534,825 for repairs and Rs. 11,811,664 for maintenance, as of December 31, 2024, 04 parcel scanners and 04 body scanners in 08 institutions had been inactive for a period of 04 years and 04 months.
 - ii. Local representative of Colombo Remand Prison had provided an estimate of Rs. 4,832,460 on September 4, 2020 for the repair of the body scanner machine. Colombo Remand on June 9, 2022, March 13, 2023 and July 11, 2023, service technicians arrived and took parts of the body scanner to the institution for repair, removed parts had not been returned to the Colombo Remand Prison, and as of the date of the audit, only the frame and outer casing of this machine remained in the Colombo Remand Prison.
 - iii. No action had been taken to update the service agreement regarding servicing of parcel and body scanners. It was observed that it is necessary to have the machines calibrated in order to obtain interim licenses for the use/possession of industrial X-ray machines of the Sri Lanka Atomic Energy Regulatory Council and since the calibration of all these machines was carried out by a private company as per the previous service agreement, this requirement could not be met due to the failure to enter into a service agreement. In terms of Financial Regulation 802(2), officers responsible for machinery were required to administer various functions of custody, use and maintenance of the machinery and were required to exercise due care in those functions.
 - iv. Although this machinery supplier had arranged for 12 officers to undergo overseas training in the United States and the Netherlands in 2014 for the inspection of parcel inspection equipment and body scanner equipment, since those officers were employed in other departments, they had not made any significant contribution to functioning of these machines.
- (b) Sri Lanka Information and Communication Technology Agency (ICTA) donated Rs.40,162,968 worth of Lanka Government Network (LGN) to 23 prison institutions in 2023. Monthly internet service costs related to that connection in prisons are also borne by the Information and Communication Technology Agency of Sri Lanka. A significant delay was observed in repairing and re-using faults in existing LGN connection in. Therefore, there was

minimal possibility of obtaining a more efficient service. Despite being provided with unlimited continuous supply, internet facilities were obtained from other providers in addition to the Lanka Government Internet (LGN) connection.

4.2 Procurements

(a) Procurement approval was received on 14 November 2023 to award the contract for renovation of houses 63/1 to 63/8 of the Welikada Prison to a private firm for a total value of Rs.33,130,441. Construction of this building was completed and handed over to the Department of Prisons on July 9, 2024, and 08 government houses were provided to officers. However, due to failure to carry out repairing in a proper manner, repairing that needed to be done again had not been carried out up to the date of this report.

(b) . Contract for construction of boundary wall of the Kegalle Prison was awarded to a contractor on 25 May 2024 at a value of Rs.16,568,824 (excluding VAT), although the physical progress as at November 18, 2024, was 90.3% during the construction inspection, the actual physical progress as at that date was 2 percent. Project was delayed due to weaknesses of the construction contractor, however two other cracks were observed at two other locations within 10 meters of the boundary wall being repaired, which was a situation that could lead to another accident in the future.

(c) Capital object heads not included in the 2024 procurement plan was carried out for 09 activities related to 03 object heads at a cost of Rs. 61,419,696 however 3 there were 07 activities related to 03 capital object heads included in the procurement plan for the year 2024 but failed to be carried out during the year under review, and Rs. 27,800,000 was estimated for them.

4.3. Assets Management

(a) During the inspection on underutilized machinery and equipment in industrial sectors of prisons, it was revealed that 21 machines/equipment in 06 prison institutions were underutilized. No steps were taken to repair or provide those machines/equipment to prison institutions that could make optimal use of them or to contribute to the production process.

(b) During the inspection on inactive machinery and equipment in prison industrial sectors, 50 machines and equipment in 08 prisons were revealed inactive, however, it also revealed that although 04 of the machines and equipment could be repaired, necessary steps had not been taken to do so, also no required steps had been taken to dispose machines that should have been disposed of.

(c) Value of 39 vehicles used by 14 prisons such as Polonnaruwa, Angunakolapelessa, Mahara, Pallekele Open Prison Camp, Bogambara, Watareka, Boossa, Weerawila, Dalupatha, Kalutara,

Jaffna, Batticaloa, Center for Research and Training in Correction and Welikada as at 31 December 2024, had not been estimated.

- (d) Although Heads of Departments who got vehicle facilities as per FR 802 are required to ensure that they are not excessive and inactive, 29 vehicles in 15 prisons had been decommissioned by December 31, 2024.
- (e) Although 5 years have passed since vehicles belonging to 21 prisons were recommended for disposal, there are still 33 vehicles that had not been disposed as at December 31, 2024.
- (f) Although 286 infrastructure requirements, as at December 31, 2024, were identified on construction of buildings for officers of 31 prisons, steps had not been taken to carry out and develop those.
- (g) Although a prisoner must be detained in a prison with facilities that are appropriate to his mental and physical fitness, as per accepted international standards and standards based on national legal systems, regulations or other guidelines, 228 infrastructure needs have been identified for inmates of 31 prisons however, it was confirmed that formal arrangements had not been made to carry out and develop them. Welikada Prison requires the largest amount of residential infrastructure facilities among them.
- (h) Due to failure to provide any documents regarding the cab bearing number PA-7034, which was given by the Ministry of Rehabilitation and Prisons to the Correctional Center for Young Offenders- Dalupotha without formal handover in 2013, a repair for cab that could have been done in 2013 has not been carried out so far. Therefore, vehicle had not been driven since 2013 and was recommended for disposal in 2024.
- (i) It was revealed that 36 vehicles confiscated by the court and given to the Department of Prisons were being held in 18 prisons as at December 31, 2024, and that only 08 run at present, 28 of vehicles were removed from use.
- (j) Although the ownership of 49 plots of land of about 357.8139 acres in prisons, had not been conferred the title, these lands had been used by the Department of Prisons as prisons, cells, open prison camps, rehabilitation centers and farms.
- (k) A project was planned to relocate the Welikada Prison Complex (Prison Headquarters, Welikada Prison, Colombo Remand Prison, Prison Hospital, Women's Wing and Magazine Prison) in Borella to the Millawa area in Horana to reduce prison congestion. Although this land approximately 16.436 hectares, was acquired by the Urban Development Authority on November 16, 2022 through a free grant scheme, land located in the Millawa area of Horana had not been handed over to the Department of Prisons. According to the valuation by the Government Valuation Department on January 11, 2024, value of the land located in Borella was Rs. 31,844,850,000. Due to not

transferring the ownership of land, it had not been accounted for during the year under review. Department of Prisons faces more problems than before due to prison overcrowding owing to non-construction of main prison in Colombo.

4.4. Losses and Damages

- (a) Losses related to 26 incidents, including 22 vehicle accidents that have been going on for more than 10 years, was Rs. 35,144,088, the losses related to 65 vehicle accidents that have been going on for a period of between 05 and 10 years was Rs.14,593,813 and losses related to 56 incidents, including 55 vehicle accidents that have been going on for less than 05 years was Rs.49,743,400.
- (b) On November 22, 2021, van bearing the number NC-5426 was involved in an accident and agent had submitted an estimate of Rs. 8,656,243 for repairing vehicle. Since repairs could not be completed and submitted for inspection within the stipulated time, relevant insurance company had informed that it was unable to proceed with this insurance claim. Later, insurance company approved a maximum amount of Rs.500,000 for this vehicle. By April 30, 2025, repairs would be carried out by a private company and the cost of repairs would be Rs.4,300,000. Accordingly, responsible officers had not taken steps to fully reimburse the damage caused by the vehicle accident from the insurance company.
- (c) In accordance with Financial Regulation 109(1)(a), if there is any difference between maximum value to be recovered from the damage and the amount decided to be recovered, provisions have been made to write off that difference from books. Information regarding surcharges and insurance charges of Rs.3,681,782 collected for loss value of Rs.4,134,753 relating to 53 accidents in the Statement of write-offs and recoveries under Financial Regulation 109 during the year in the Statement of Write-offs in 2024 Financial Statements of the Department of Prisons (Annexure II), had not been recorded.

4.5. Non-response to audit queries

As of 29 May 2025, 19 audit queries issued to the Department had not been responded to.

4.6 Management Weaknesses

- (a) Provision of government housing to officials and collection of house rent
 - i. Although construction of any government house should be done according to model plans introduced by Subsection 2.3.1 of Chapter XIX of the Establishments Code and houses should be graded in accordance with respective grade or post in accordance with Section 3 of Chapter XIX of the Establishments Code, such planning, construction and grading had not been done.

- ii. Due to the fact that government houses reserved for secondary level posts were given to officers holding tertiary level posts, officers holding secondary level posts had to face problems in obtaining houses.
 - iii. Building B and Apartments C and D, which are reserved for Prison Guards and Sergeants, are also deteriorating due to lack of timely repairs, Prison Guards and Sergeants' line housing complex is in a dilapidated and unsafe condition, and surrounding environment is also in a very poor condition, making the houses unfit for human habitation. Very old houses allocated for jailers should have been renovated urgently.
- (b) Since prisoner transfer agreements have not been reached for 15 countries, a problem has arisen regarding the transfer of the relevant prisoners to those countries, as at December 31, 2024, 170 foreign prisoners in prison must be provided with food and beverages that are appropriate for the dietary patterns of their respective countries, and additional costs have been incurred for this. Providing adequate infrastructure facilities and implementing rehabilitation programs for foreign prisoners remains a challenge for the Department of Prisons, in a context where the detention capacity of prisons has increased, it has been possible to reduce prison congestion by transferring foreign prisoners to the relevant countries, even by that number.
- (c) Following facts were revealed during the inspection of treatment plants and sewerage systems of 21 prisons.
- i. Although there are sewage treatment plants in 5 prisons, only two prisons such as Bogambara and Boossa are functional, since the sewage treatment system at Boossa Prison was built in 2001, machinery and piping system need to be modernized, sewage treatment systems in prisons in Polonnaruwa, Angunakolapelessa, Jaffna and Bogambara Prison officers' residences and barracks are not in working order, sewage treatment system at the Angunakolapelessa Prison was not functioning properly and sewage was being released without recycling, causing numerous environmental and social problems. No sustainable measures have been taken to date to prevent environmental damage caused by problems such as direct discharge of dirty water into the external environment due to improper functioning of machinery and underground pipe systems of these systems.
 - ii. Sewage systems of Kegalle, Anuradhapura, Monaragala, Wariyapola, Nawa Magazine, Colombo Remand and Welikada prisons had collapsed, underground pipes had broken, and the sewage system was constantly overflowing due to its inadequacy, causing numerous environmental and social problems.
 - iii. Sewage treatment system and sewage disposal systems in many prisons are causing great environmental damage, and a permanent proper solution has not been found so far.

- (d) Following facts were revealed during an inspection of Bag Manufacturing Project established in the Welikada Prison Industrial Unit.
- i. Due to the payment of prisoner wages as per the old agreement, not acting in accordance with the agreement signed on 25th April 2023 between the Department of Prisons and the private company manufacturing the bags, there were underpayments of Rs.1,281,440 and Rs.2,667,944 to prisoners, the government and the Prisoners Welfare Fund respectively.
 - ii. Although, as per clause 23 of the new agreement entered into between the Department of Prisons and Bag Manufacturing Private Limited, amount payable to the Government Revenue and Prisoners Welfare Fund should be submitted to the Rehabilitation Division in two separate cheques on or before the 15th of the following month, although it should be subject to a maximum of 07 days, there was a time delay of between 19 and 88 days in payment check from January to May 2025, but late fees had not been paid.
 - iii. Department had not taken steps to provide a formal certificate from institution to facilitate inmates to engage in professions related to this industry after their release.
- (e) It is a role of the Department of Prisons to ensure the safety and security of all categories of prisoners imprisoned or remanded under the jurisdiction of any court in the country, in accordance with prison rules and to rehabilitate and socialize prisoners and detainees under the jurisdiction of any court in the country as good citizens. Number of prisoners or suspects who illegally escaped/ runaway before the end of their sentence was 995 in the last 6 years, and the number who were not re-arrested was 554.
- (f) Following facts were revealed during the inspection of Department of Prison's CCTV cameras.
- i. As of June 31, 2024, 792 CCTV cameras were installed in 14 prison institutions, of which only 458 cameras were operational, while 334 cameras, or 42 percent, were inactive. According to the information provided to the audit, it was revealed that the CCTV cameras had been inactive for over two years, making it challenging for the Department of Prisons to achieve its main objective of installing CCTV cameras.
 - ii. As per orders given at the meeting of the Committee on Public Accounts held on 09 June 2023, although a committee proposal required to establish a technical unit consisting of a technical head with appropriate technical knowledge and technicians to maintain and operate all security equipment as mentioned in project proposal to purchase modern technological security equipment's for all prisons, was presented along with the Action Plan for Implementing Recommendations of the Special Audit Report on Rehabilitating and Socializing Prisoners by Providing Safety and Security to them, no formal steps were taken for that.

- (g). Tobacco, heroin, ice, cannabis, hash and narcotics were seized from 18 prison in first 7 months of 2024 and no formal measures have been taken to prevent these illicit drugs reaching prison inmates, and this situation has become an obstacle to the formal rehabilitation process.
- (h). Following facts were revealed during the inspection of the Industrial Development Division of the Department of Prisons.
- i. Lack of adequate safety equipment, lack of new technologies and machinery, problems related to transfers and promotions, not all vocational advisors/agricultural advisors are on the appropriate salary scale, not held vocational training sessions according to the relevant field, Failure to recruit for vacant positions, failure to maintain adequate buildings with space and facilities for carrying out vocational training activities, and failure to maintain adequate stocks of raw materials, no position above industrial Forman position, there are not enough officers to take prisoners for outside work, and there is no targeted plan for carrying out duties for officers employed in industrial sectors of prisons
 - ii. Due to existing allocation issues, insufficient prisoner deployment and shortage of raw materials, no. of prisoners who could be deployed for service in 62 industrial sectors in 15 prison institutions during the 5-day period from 02 to 06 September 2024 was 11,434, however number of prisoners employed was 6,013, and 5,421 prisoners had not been employed in industrial sector.
 - iii. It was revealed that industrial sectors, namely block stone production, blacksmithing, carpentry, woodworking, vehicle services, bakery, coir and flower pot sectors, have been inactive in 8 prisons. They had not taken formal steps to re-establish those industrial production sectors by applying necessary remedies for reasons identified by those institutions.
 - iv. An inspection on methods used to sell industrial products in prisons reveals that there are no sales outlets within prisons of Boossa, Colombo Remand, Badulla, Galle, Kuruwita and Angunakolapelessa to sell their products. However, in prisons of Bogambara, Watareka, Anuradhapura, Pallekele, Welikada, Weerawila and Thaldena, where sales outlets have been established, there was no sufficient space in those outlets.
 - v. There were shortages in machinery and equipment required for each industrial sector in prisons, and it was revealed that there was a need for 227 machines and equipment in 10 prisons to contribute optimal production process.
 - vi. One of the main functions of the Department of Prisons is to rehabilitate prisoners in accordance with needs of the time and create the necessary environment for them to integrate into society as good citizens. By maintaining a formal program to provide NVQ certificates to prisoners who are rehabilitated by receiving vocational training in industrial sectors of prisons, Thereby, there is an opportunity for those prisoners to engage in independent employment upon

socialization. This will prevent recidivism of prisoners by saving money spent annually and enabling these prisoners to become productive members to the country. However, Department of Prisons has not initiated a common program for this purpose.

(i) There is no procedure to sell plastic bottles discarded by visitors to inmates however, it is possible to generate income by converting the remaining coconut shells into charcoal and selling coconut shells. Only 6 prisons have adopted such a system. Although it is possible to generate additional sales income by starting a project to make compost using the waste and other wastes removed from prison institutions, such a system did not exist in prisons other than 04 prison institutions.

(j) In cases where prisons have to send child suspects to children's homes, hospital escorts and producing inmates before other courts on same day (AR) and taking only one or two inmates' relevant prison or court, prison buses themselves must be used. As transportation costs is high, fuel costs can be reduced by using a vehicle (van) with low fuel costs for these security duties, and by working with the Department of Probation and Child Protection regarding child suspects. Polonnaruwa Prison had incurred a fuel cost of Rs. 432,604 for 6,737 kilometers on 25 occasions when buses were used for escort duties covering distances of 150 kilometers and more during the months of November and December 2024.

k) In accordance with the orders given by the Public Accounts Committee held on 29 March 2019 and 09 June 2023, the work of preparing a new Act to replace the Prisons Ordinance No. 16 of 1877 had not been completed by 31 December 2024.

(l) According to the Commissioner General of Prisons' Circular No. 634 dated 07 June 1974, although prisoners serving sentences of 2 years or more and serving less than a year have been given the opportunity to work in institutions under the work relief system, In the year 2024, 162 inmates from 02 prison institutions were employed in 03 government institutions only and out of the income earned, Rs.278,572 was credited to government revenue, Rs.1,392,860 to the prisoner as prison wages, and Rs.139,286 to the Prisoner Welfare Fund. Furthermore, although opportunity had been given to employ those who had been imprisoned for a period of one year or less under the short-term system, that system had not been implemented. Although there was the potential to reduce prison overcrowding and utilize inmates as a rehabilitation method by employing inmates in both government and private sector institutions, prisoners had not been formally employed outside under these two methods.

(m) Although approved capacity of the Department of Prisons as at December 31, 2024 is 10,395 convicted prisoners/remand prisoners, on that day, 17,883 inmates were held in the prison system beyond capacity, out of an actual capacity of 28,278. It was an increase of 272 percent. Furthermore, even though the Colombo Remand Prison had a capacity of 465 detainees as at 29 May 2025, the actual

capacity on that day was 2,206, with 1,741 detainees being held above capacity, which was a percentage of 474 percent.

(n) Following facts were revealed during the inspection of the vehicle utilization of the Department of Prisons.

i. As at December 31, 2024, 08 vehicles from 07 prison institutions were operating without third-party insurance.

ii. According to the sample inspection conducted by the audit, 26 vehicles are currently in use in 11 prison institutions but the emission certificate had not been obtained as at 31 December 2024.

iii. The mileage meters of 20 vehicles in 07 prison institutions namely Anuradhapura, Jaffna, Welikada, Monaragala, Kuruwita, Matara and Weerawila were not in working condition as of 31st December 2024.

iv. The Department of Prisons uses 14 motor vehicles owned by other government institutions and these motor vehicles had not been taken over until 28th April 2025.

(o) Increase in drug offenses directly impacts increase in other criminal activities in the country, most drug offenders are those who have been imprisoned for drug use, possession, purchase, and sale. Because prison officials have to pay more attention to preventing them from trying to obtain the necessary amount of drugs by any means, Prison security, safety of officers, and functioning of the prison have become an obstacle to achieving the main objectives of the prison. In Sri Lanka, number of people imprisoned for drug offenses in 2024 was 31,314, and number of suspects was 67,117. Of the direct admissions to prison in 2024, 65.5 percent were drug-related inmates.

(p) Although 1,120 drug addicts can be rehabilitated at the Kandakadu, Senapura and Vavuniya Treatment and Rehabilitation Centers run by the Rehabilitation Bureau, Capacity utilization as of December 31, 2024 was 262. Accordingly, although there were facilities for a further 858 people in these rehabilitation centers, those centers remained underutilized. Furthermore, number of referrals to these 03 centers in 2024 was as low as 642 and as a solution to prison overcrowding as well as considering the possibility of rehabilitating and socializing drug addicts, there was a need to coordinate the Department of Prisons, the Judicial Service Commission and the Ministry of Justice and National Integration to provide necessary background for direct referral from the courts to these centers. However, those institutes have not done so.

(q) When prisoners cannot be properly rehabilitated, they are repeatedly imprisoned, since most of them are drug addicts, lack of proper treatment and rehabilitation programs for them results in them returning to drug use and ending up in prison. Number of repeat inmates through direct admissions to prisons in 2024 is 34,488, and prison does not even have a formal system to identify them, and currently, repeat inmates are identified based on verbal information provided by prisoners themselves.

(r) Following matters were revealed during the examination of the Government Officers' Advance B Account.

- i. As per the Reconciliation Statement of Advance "B" Account, the total value of individual balances due as on 01 January 2024 was Rs. 209,504,062. Out of this, excluding outstanding debt balance of the officers serving in the department, outstanding debt balance to be recovered from 231 officers was Rs. 10,782,944. Out of which, an outstanding debt balance of Rs. 4,572,791 of 106 officers had been recovered in the year 2024, and a value of Rs. 3,548,024 of 71 officers has been newly added to the outstanding debt balance in the year 2024. Accordingly, at the end of year, an outstanding loan balance of Rs. 9,758,177 had to be recovered from 196 officers.
- ii. Total value of individual balances due as at 31 December 2024, as per the reconciliation statement, was Rs. 240,005,072. Out of this, excluding the outstanding debt of the officers in the service of the Department, the outstanding debt at the end of the year under review was Rs. 10,170,334, and the value of the outstanding debt of more than one year was Rs. 6,985,090.
- iii. In the annual Reconciliation Statement submitted in 2023 regarding Advance "B" Account of Government Officials of the Department of Prisons, a debt balance of Rs. 401,153 has been outstanding for more than 3 years but the party to be recovered has not been specifically identified. A balance of Rs. 11,004, which was not identified in previous years but exceeded 5 years, was also included in the Government Officers' Advance "B" Account of the Department of Prisons in the year 2024.

(s) . The United Nations Standard Minimum Standards state that it is an essential principle to classify and separate prisoners according to gender, age, nature of crime, legal requirements and therapeutic needs. In accordance with Sections 177 and 178 of the amendments made in 1956 to Section 54 of the Prisons Ordinance, although prisoners belonging to each category should be held separately depending on the space available in the prison, due to the current overcrowding in institutions, inmates were being held without such classification in 18 prisons.

(t) It was revealed that as at December 31, 2024, number of prisoners in 27 prisons who were unable to pay minor fines was 3,258, and this situation had become a cause of the existing prison overcrowding.

(u) Due to failure to submit Analyst's Reports on case materials submitted by the police to the Government Analyst's Department regarding suspects who have been remanded by courts as at December 31, 2024, 9,560 suspects were being held in 20 prisons.

(v) Number of appeals for which investigations have not been completed from the date of submission of appeals in 10 prisons as at 31 December 2024, was 333.

(w) Suspects who are unable to pay bail shall be imprisoned and shall be released immediately upon receiving an order to post bail. However, suspects were released 9,091 times on the day after bail was paid in 11 prisons in 2024.

(x) Convicts who are unable to pay fines are imprisoned, and they should be released from prison as soon as the order for their release is received after paying the fines. However, there were 2,278 cases in 17 prisons in 2024 where prisoners were not released from prison on the same day as the order for their release

(y) Although bail has been granted by the courts for inmates in 21 prisons, inmates in question are unable to meet bail conditions due to reasons such as relatives not coming forward to post bail or lack of funds. As of December 31, 2024, the number of prisoners in prison was 1,252, of which 55 were on bail for more than one year.

(z) As of December 31, 2024, 3,738 mobile phones, 3,229 batteries, 524 chargers and 2,999 SIM cards were seized from 20 prisons, It was revealed that formal steps should be taken to prevent these devices from falling into the hands of prison inmates, and that various illegal acts are committed as a result of them falling into the hands of inmates.

(aa) An excess of Rs.203,495 was paid for providing food and beverages to more officers than the number who attended 11 training sessions held at the Angunakolapelessa Training School between June and November 2024.

(bb) Department officers were assigned to work at welfare canteens and shops operated by the Department of Prisons and they are paid salaries, overtime and other allowances, and expenses for water and electricity are also borne by the Department of Prisons. In addition, prison labor was also used for each restaurant. However, although rental income to be received for the operation of these welfare restaurants and shops should be identified and that income should be credited to the government revenue as rental income under revenue code number 20-02-01-01 of government revenue head number 05 in accordance with Financial Regulation 83, rent income from the welfare canteens at prison institutions of Boossa, Batticaloa, Thaldena, Weerawila, Vavuniya, Prison Headquarters and the Emergency Response Tactical Force had not been credited to government revenue. Department of Prisons had paid

an amount of Rs. 12,944,077 in salaries, overtime and other allowances to prison officers attached to these welfare canteens and outlets during the year 2024.

(cc) As at December 31, 2024, 239 firearms were deactivated in 16 prison institutions although a period of between 2 and 30 years had passed since 70 firearms, 51 magazines and 1,021 rounds of ammunition were handed over to courts and police stations for investigation, they had not been formally retrieved as of April 28, 2025. Due to firearms being deactivated and being in the custody of courts and police for various investigations, Prison officers could have faced some problematic situations when involved in institution's judicial duties, special hospital duties, security duties, and in controlling it in the event of a riot.

(dd) Out of the balance of Rs. 170,560,476 receivables from sales made to the public sector in the Prison Industrial and Agricultural Advance Account, Rs. 3,000,924 receivables older than 20 years and Rs. 23,020,150 receivables between 5 and 20 years had not been promptly recovered in accordance with Financial Regulation 502(b).

5. Good Governance

5.1 Audit and Management Committee

Although discussions were held between the Ministry and the Prison Audit and Management Committees regarding the preparation of a set of guidelines to provide formal regulation for prison welfare outlets and restaurants, said set of guidelines was not prepared and submitted for audit.

6. Human Resources Management

6.1 Attached staff, Actual Staff

(a) Approved cadre for the Department of Prisons was 7,872, while the actual number of officers employed was 6,082. Accordingly, the department operates with more than 20 percent vacancies in each of the 4 posts.

(b) Number of vacancies in each of the approved cadre, with more than 1,810 officers, had been affected by job pressure and job dissatisfaction, affecting employee's performance as well as institution's performance.

(c) As at December 31, 2024, officers had not been recruited for a total of 77 vacancies in relation to 24 posts included in the recruitment procedure.

(d) Due to increase in the number of prisoners/suspects admitted to prison daily, the number had increased to 28,278 as of December 31, 2024. Accordingly, there were 1,376 vacancies in posts of Jailor, Rehabilitation Officer, Sergeant and Guard who are directly involved with the prisoners. This is about 76 percent of the total number of officer vacancies.

(e) As of December 31, 2024, there was a surplus of 17 senior level medical officers in the actual staff of the department.

(f) According to prisons, there was an excess of officers in 25 prisons in the approved and actual staffing inspection. Of these, 54 officers were mainly in the Prison Headquarters, 24 officers in the Matara Prison, and 20 officers in the Boossa Prison.

(g) Staffing for the posts of the Department of Prisons was approved in the year 2013, Although it was adequate compared to the department's staffing requirements and the number of inmates at that time, Due to the large number of prisoners and suspects being detained by the courts daily, the approved staff is insufficient, and it has not been analyzed and revised to suit current needs.

(h) There was no approved recruitment procedure for the posts of Assistant Prison Superintendent (Women), Assistant Prison Superintendent Rehabilitation (Women), Counselor Officer and Audio Visual Assistant as of 08 May 2025.

(i). It has been 10 years or more since recruitment and promotion procedures for 18 posts at the Department of Prisons were approved. Although new recruitment procedures for 15 of these positions have been submitted to the Ministry on recommendations of the Director General of Establishment, the approval of the Public Service Commission has not yet been received.

(j). A formal transfer procedure had not been prepared that included the procedure to be followed regarding the annual transfers of officers serving in staff and non-staff positions in the Department of Prisons.

(k). An officer in the position of Prison Guard, with a permanent post in the Department of Prisons, had been temporarily released from Prisons Headquarters since March 10, 2014, and a motor driver since October 22, 2020, to the Ministry of Justice and National Integration. Department of Prisons had paid Rs.9,040,909 for salaries, overtime and uniform allowances to those officers until March 2025 expenses had not been repaid to the Department of Prisons. Furthermore, the Department of Prisons had not taken steps to reimburse those expenses through the Ministry of Justice and National Integration, and the allowances had been paid even though the uniforms were not used.

(ee) Although 90 officers serve at prison industrial divisions at December 31, 2024, in positions such as Vocational Instructors, Industrial Administrators, Agricultural Instructors, Foremen and Motor Mechanics, Approved cadre of those institutions was 217 officers by that day resulting in a shortage of

127 officers, leading to poor efficiency in construction, factories, and work sites, as well as low productivity and quality of projects. It was revealed that instead of officers holding above positions, 41 officers in ranks such as Prison Guard, Sergeant and Class II Jailer were engaged in duties related to industrial sectors of 12 prisons, which had further increased the current shortage of officers. Due to long-standing failure to recruit those officers, that sector may become inactive in the future, making it impossible to utilize prisoner labor and ensuring that proper rehabilitation does not take place.

(ff) . A guideline is used for training programs relevant to only 04 departmental positions however guidelines had not been used for training programs for 07 departmental posts. Furthermore, those guidelines had not been updated in nearly 07 years, and there was no legal approval for all those guidelines.

(gg) . While firearms training is essential for prison officers in managing prisoners and in carrying out other key objectives, only 1,171 prison officers who directly interact with prisoners and are required to receive firearms training had received firearms training between 2021 and 2024, while approximately 4,024 officers had not received relevant firearms training.

(hh) There were 142 disciplinary investigations in the Department of Prisons regarding offenses mentioned in the First Schedule of Chapter XLVIII of Part II of the Establishments Code for the period from 2017 to 31 December 2024, and 47 disciplinary investigations mentioned in the Second Schedule of that chapter for the years 2023 and 2024.

U.N. Aluthge

Senior Assistant Auditor General

For Auditor General

Performance Indicators

41. Performance indicators of the department (Based on the Action Plan) 93

CTMX		• 98.0	▲ +98.0%
CST0		• -0.05	▼ -0.05%
FTR		• -20.0	▼ -20.0%
CHK		• +50.0	▲ +50.0%
AVIO		• -10.0	▼ -10.0%
DEX		• -30.0	▼ -30.0%
NKY		• +65.0	▲ +65.0%
THLD		• +55.0	▲ +55.0%
OLP		• -15.0	▼ -15.0%
JIB		• -25.0%	▼ -25.0%



4.1 Performance indicators of the Department (Based on the Action Plan)

No.	Specific Indicators	Actual Output as a Percentage (%) of the Expected Output		
		100%- 90%	75%-89%	50%- 74%
1	Physical progress of the Palkekele Prison Construction Project (Contract No. - 11)	99.7		
2	Utilization of allocation for renovation of prison institutions	97.78		
3	Utilization of allocation for repairing vehicles owned by the Department of Prisons	95.55		
4	Utilization of funds allocated for inmate training and implementation of programs	98.43		
5	Physical progress of implementing the Prisoner Information Management System			60.65
6	Improving sanitary facilities for detainees			51.5
7	Construction of buildings at the Correctional Center for Young Offenders- Pallansena	98.5		



Performance of Achieving Sustainable Development Goals (SDG)

51. Mention identified Sustainable Development Goals **97**

52. Briefly describe achievements and challenges in achieving the Sustainable Development Goals **98**

521. Challenges in achieving Target 16.2 **98**

522. Targeted 16.6 Achievements and Challenges of Accomplishing Goals **101**

5.1 Mention identified Sustainable Development Goals

Goal/ Aim	Target	Winning Indicators	Progress of achieving victories so far		
			0% - 49%	50% - 74%	75% - 100%
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice to everyone and build effective, accountable, and inclusive institutions at all levels.	16.2 Promote the rule of law at the national and international levels and ensure equal access to justice for all.	16.3.2 Unsentenced detainees as a proportion of overall prison population.		67.15	
	16.6 Establishment of effective, accountable and transparent institutions at all levels	16.6.1 Contribution made for state sector expenditure against the budgetary provisions.			95.88

5.2 Briefly describe achievements and challenges in achieving the Sustainable Development Goals

5.2.1 Challenges in achieving Target 16.2

The indicator of the number of unsentenced prisoners out of the total number of prisoners in prison, as stated under 16.3.2., is directly identified as an achievement indicator to be achieved by the Department of Prisons under the Sustainable Development Goals. Table below shows how the index has spread over the past 9 years compared to the base year 2015.

Increasing gap between convicted and remand prisoners shows that society has a certain blockage to trust the criminal Justice system. Therefore, essential steps to reduce the said gap have already started after proper study and with the continued participation of all responsible parties.



Data Source - Statistics on Morning Unlock as at 31 December from 2015 to 2024
This table is made using the statistics of morning unlock on 31 December of relevant year and as per the Sustainable Development Council, above indicator is calculated under the global definition which is based on number of inmates present on the 31 December of every year.

Unsentenced prisoners are suspects who have not been convicted by law. According to the Sri Lanka Prison Statistics and Data - 2024 draft, 179,170 admissions including both convicted and remand prisoners were reported in 2024, of which 47,697 were convicted prisoners and 131,473 were remand prisoners. That is, 73.3% of total annual admissions are suspects. Accordingly, it is observed that the annual prisoner: suspect ratio, which was 1:5 in 2020, 1:4 in 2021, 1:4 in 2022, and 1:3 in 2023, remained at 1:3 in 2024 as well.

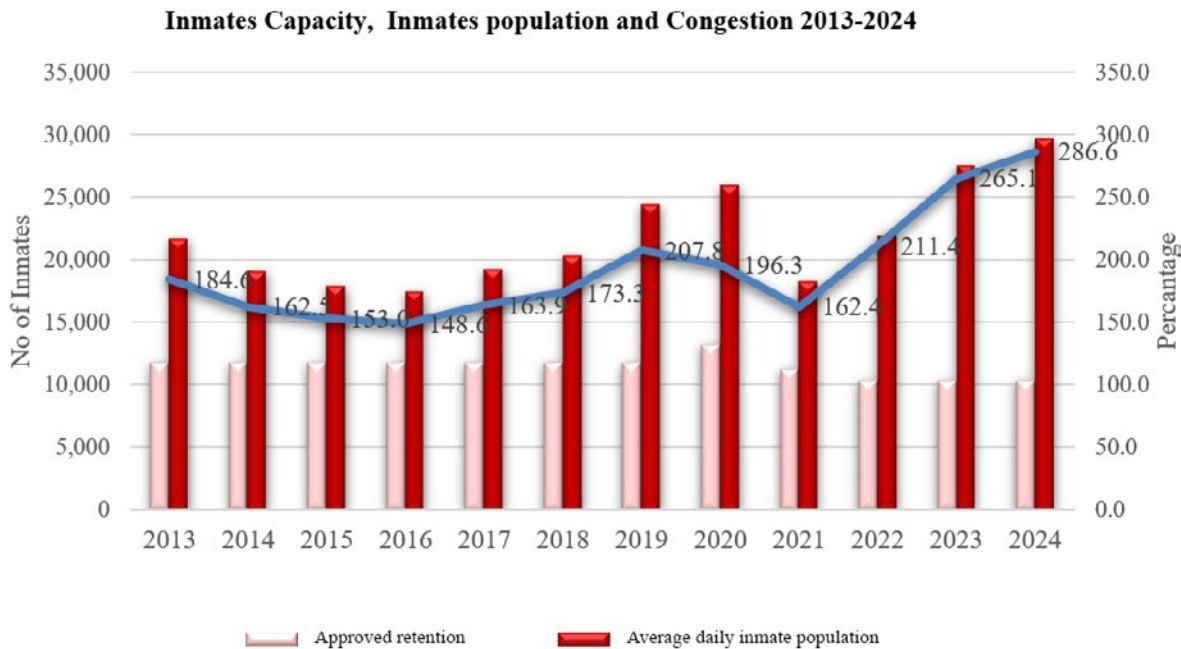
Further, control of remand population is a way beyond the departmental administration and based on below mentioned facts as well.

1. Unsolved court cases and constant postponing of cases.
2. In some cases, delays took place at the point of issuing the Government Analyst's Report.
3. Inability to pay bail bonds.
4. Not applying the Bail Act properly.
5. Increase in number of inmates sentenced to drug related offenses.

Furthermore, a main challenge faced by the Department of Prisons is the increasing number of remand prisoners day by day. As per the Prison Statistical Draft Report-2024, total detention of prisoners is 10,395 in prison. Therefore, 286.6% of overcrowding is shown in the whole prison system due to existing remand population related to the daily median of

prevent inmates from pandemic.

This issue has been broadly identified in the Prisons Department's five-year plan, discussed and identified measures are currently being implemented in the short, medium and long term with the participation of all relevant stakeholders. Measures that have already



Data source – Prison statistics report 2024 (Draft)

prison inmates.

Moreover, most of prisons are old and some of building have been abandoned due to worn out. Due to the lack of sufficient land to establish prisons and expand those institutions in urban courts, providing residential facilities to inmates in accordance with minimum standards and providing sanitary facilities and other services commensurate with the existing inmate population also remains a huge challenge. Hence, there is not enough space to expansion the premises as well. Therefore, provision of accommodation facilities with minimum standard and necessary sanitary facilities according to inmate population is a huge challenge faced by the Department of Prisons. Also, it has become an immense challenge to manage the daily prison activities due to emergence of Covid-19 pandemic and implement health safety regulations to

been implemented by the Department of Prisons for this purpose are as following.



Submitted information on remand prisoners to the Attorney General Department who are detaining in prisons for long period to stop the delays in court hearings.



Requesting Government Analysis to speed up the process to get the delayed analysis reports by sending case numbers and other documents of remand detainees who have been remanded for a long time due to delayed reports.



Request court dates for cases which are not received hearing dates/ submitted the relevant report to courts for further actions.



Submitted reports of inmates who were unable to pay bail bonds to the Ministry of Justice and Judicial Service Commission.



Project proposal of implementing house arrest and territorial restrictions for suspects as a alternative to the remand detention which is used in most countries in the region is submitted to the Ministry of Justice.



Submitted alternation bail conditions proposals to the honorable Magistrate regarding the remand inmates who are unable to meet bail conditions.



Informed the Inspector General of Police to take necessary actions on charges with bail without remanding and charges with rehabilitation. (e.g. offenses related to the traffic, keeping small quantity of drugs for usage)



Providing information regarding detainees held in long-term remand prisons under the Prevention of Terrorism Act to the Committee appointed by His Excellency the President to amend the Prevention of Terrorism Act and speed up their court hearings, impose charges for those who does not imposed charges or release them under the bail.



Submitted reports of inmates who were remanded under the section 54 of the Poisons, Opium and Dangerous Drugs Ordinance to the Ministry of Justice and Police Department and to check the potentiality of amendments their charge sheets under the section 78 and carrying out of judicial proceeding accordingly.



Prepared initial proceedings to build a rehabilitation center in Weerawila and obtained relevant legal allocations to rehabilitate and provide required medical treatments for drug abused without remanding them. Center was opened with 350 inmates in 2021. In addition, measures had been taken to

rehabilitate drug abused inmates in 07 prisons camps under the “Ama Divi Ridma” Program and it will be expected to reduce drug abused inmate population in remand prisons, provide effective rehabilitation and minimizing remand population.



Presidential Task Force to Combat the Use of Poisonous and Dangerous Drug is established with involvement of Hon. Minister of Justice, Prison Affairs and Constitutional Reforms and the Hon. Minister of Public Security with the participation of Commander of the Sri Lanka Navy. Further, Ministry of Justice, Prison Affairs and Constitutional Reforms, Ministry of Health, Ministry of Defense, Ministry of Education, Attorney General Department and Sri Lanka Police are main integrating agencies that actively involved in drug prevention under the Task Force. Special consideration will be given in future to carrying out suitable measures for imprisoning drug addicts and congestion problems arise with it.

Due to factors beyond the control of the department, increase in remand prisoners has resulted in failure to achieve expected progress in indicators linked to this Department's data in achieving above Sustainable Development Goals. Ministry of Justice, in collaboration with the Sustainable Development Council, has appointed committees to identify existing challenges and direct relevant activities in the right direction so that the achievement indicators related to the 16 goals can be achieved and Department of Prisons Representation has taken steps to submit all information, activities and reports relevant to achieving the goals of 16.3.2. Also, an action plan has been prepared in relation to target 16.3 and is being implemented at the level of the Ministry of Justice and institutions under it.

Under this Action Plan, following activities have been initiated in 2024 at the level of Ministry of Justice and the Department of Prisons.

I. As per the Minimal International Standards, construction of new prison complexes in rural areas instead of existing old prisons in urban areas. Under this, planning and design work has been carried out to relocate the Colombo Prison Complex at Horana Millaniya.

II. Steps were taken to convert the Prison Service as the Correctional Service and build the professionalism for the service and thereby preparation of Correctional Service Minute.

III. Introduction of E-Prison concept. Under this Virtual Courts were established in some prison institutes at Southern Province, Sri Lanka.

IV. Identified the importance of immediate submission of Government Analyst reports and took necessary actions to obtain said reports on a prompt basis.

V. Established “Amadiri Ridma”, Rehabilitation Centers” for drug addicted inmates at Prison Work Camps and executed the Amadiri Ridma programs accordingly.

VI. Introduction of alternative punishments to control inmate population who is not required imprisonment. Under this, Cabinet Approval has been obtained for the referral of the Legal Draftsman for legislation required to the report studied and prepared by the Committee appointed by the Hon. Minister of Justice, Prison Reforms and Constitutional Affairs on the feasibility of introducing the house arrest system and way of applying in Sri Lanka.

VII. Provision of Rehabilitation & Skill development programs to remand prisoners as well.

VIII. Improvement of necessary infrastructure facilities to operate Inmates Information Management System.

IX. Carrying out legal aid programs at prison institute level

X. Initiation of committee studies appointed in relation to non-custodial mentioned under the United Nations Standard Regulations.

XI. Measures were taken place to amend Prison Rules and Penal Policies.

5.2.2

Targeted 16.6 Achievements and Challenges of Accomplishing Goals

Budget allocated Rs.16,881.35 million (Rs. 15,596.35 million for recurrent expenditure and Rs. 1,285.00 million for capital expenditure) for the Department of Prisons for the year 2024 and total expenditure for the year was Rs. 16,187.33 million (Rs. 15,381.60 million for recurrent expenditure and Rs. 805.73 million for capital expenditure). Accordingly, Department of Prisons and institutions under it have utilized 95.88% of approved allocation.



Rs. 16,881.35 Mn allocated for the Department of Prisons for the Budget in 2024 and Expend Rs. 16,187.33 Mn.

Therefor, Department of Prisons and the institutions under preview haves utilized 95.88% allocations.



Human Resource
Profile



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6.1 Staff Management

	Approved Cadre	Existing Cadre	No. Of Vacancies	Excess Staff
Senior	142	100	59	17
Tertiary	148	117	31	-
Secondary	7163	5549	1617	03
Primary	419	316	103	-
Total	7872	6082	1810	20

6.2 Staff Management (Statement of facts)

No. of staff required for Department of Prisons has been primarily approved by the Management Services Department by it’s letter dated 24.09.2013. No.of staff has been predicted based on data corresponding to that period. Though 7872 staff has been approved for the Department of Prisons, 1800 vacancies exists and therefore recruitment to some position are in progress. Since courts give orders to a large number of remand and convicted prisoners daily, prison institutions have to detain inmates beyond their capacity. In such a setting, officers are subject to intense job pressure and job dissatisfaction due to existence of vacancies even in the approved cadre prepared a few years ago,having to work continuously for several days, not having enough officers to even cover essential duties, having to assign an overwhelming amount of duties to one officer. These issues adversely affect the performance of the department and severely affect the performance of the institution.

Approval has been granted to recruit 347 prison guards, and currently 144 officers have been recruited and basic training is being carried out.

6.3 Human Resources Development

Name of Programs	No. of Trainees	Duration of the program	Total Investment (Rs.)		Nature of Program (local foreign)	Output / Knowledge
			Local	Foreign		
Apprentice drivers training course	06	14 Days	291,706.25	-	local	Providing the necessary basic knowledge and practical training for drivers.
Training course for promoted sergeants	35	21 Days	268,830.00	-	local	Providing basic knowledge and practical training required for Sergeant
Promoted Class 11 Jailer Training Course	15	30 Days	272,592.00	-	local	Providing basic knowledge, practical and firearms training required for Class II Jailer
Promoted Class 1 Jailer Training Course	36	21 Days	1,556,398.00	-	local	Providing basic knowledge, practical and firearms training required for class I Jailer
Promoted Assistant Superintendent of Prisons Training Course	16	14 Days	821,548.00	-	local	Providing basic knowledge, practical and firearms training required for Assistant Superintendent of Prisons
Training for statistical data processing officers	60	21 Days	57,630.00	-	local	Providing basic knowledge required for performing duties
Training workshop for motor vehicle driving officers	75	02 Days	249,930.00	-	local	Providing basic knowledge and practical training required for performing duties
Training for promoted Assistant Superintendent of Prisons (CD.)	10	03 Days	126,272.00	-	local	Providing basic knowledge and practical training required for performing duties
Training for Development Officers and Management Services Officers	100	03 One day Courses	203,925.00	-	local	Providing basic knowledge and practical training required for performing duties
Training for industry sector officers	110	02 Three days courses	740,125.00	-	local	Providing basic knowledge and practical training required for performing duties and discussion of basic issues.

Name of Programs	No. of Trainees	Duration of the program	Total Investment (Rs.)		Nature of Program (local foreign)	Output / Knowledge
			Local	Foreign		
Capacity Development Training for Prison Guards	876	11 three days courses	5,945,070.00	-	Local	Providing basic knowledge and practical training required for performing duties
Capacity Development Training for Class 11 Jails	188	02 Four days workshop 01 three days workshop	1,570,170.00	-	Local	Providing basic knowledge and practical training required for performing duties
Training for Agriculture Sector Officers	50	03 Days	231,590.00	-	Local	Providing basic knowledge and practical training required for performing duties
Capacity Development Training for Sergeants	255	03 Days	1,797,810.00	-	Local	Providing basic knowledge and practical training required for performing duties
Counseling Training conducted for rehabilitation officers	100	03 Days	658,780.00	-	Local	Providing basic knowledge and practical training required for performing duties
Kotelawala Defense College	04	03 Years	472,500.00	-	Local	Improving the performance level of jailers
Training related to the procurement procedure	04	10 Days	80,000.00	-	Local	Providing basic knowledge and practical training required for performing duties
Master of Social Work	12	01 Year	500,000.00	-	Local	Improving the performance level of Assistant Superintendent of Prisons
University of Kelaniya - Diploma in Corrections and Rehabilitation	39	01 Year	1,560,000.00	-	Local	Improving the performance level of officers
University of Kelaniya - Higher Diploma in Corrections and Rehabilitation	40	01 Year	2,000,000.00	-	Local	Improving the performance level of officers
Computer Hardware Course	24	03 Months	528,000.00	-	Local	Improving the performance level of officers

Name of Programs	No. of Trainees	Duration of the program	Total Investment (Rs.)		Nature of Program (local foreign)	Output / Knowledge
			Local	Foreign		
Training workshop held for staff clerk division officers	80	03 Days	541,955.00	-	Local	Improving the performance level of officers
Capacity Development Training Workshop for Labourer, Watchmen, and K.K.S.	59	03 Days	459,705.00	-	Local	Improving the performance level of officers
Tamil language training for drivers	30	03 Days	80,000.00	-	Local	Improving the performance level of officers
Other external training courses	-	-	965,400.00	-	Local	whenever required, this will be done with the approval of the Commissioner General of Prisons.
Participation in the International Corrections and Prison Association meeting	02	2024.09.01-2024.09.06	-	543,250.00	Foreign - Singapore	Updating officials with new knowledge on international conventions on correction and rehabilitation of prisoners
Participation in the Asia and Pacific Conference Administrators Workshop (APCA)	01	2024.11.17-2024.11.21	-	186,000.00	Foreign - Hong Kong	Gaining updated international knowledge and experience on prison administration

6.4 Contribution of Training Programs to Performance of the Institution

With the aim of developing knowledge, attitudes and skills and expanding knowledge on subject matter, a large number of training programs were implemented covering officers at all grades. Accordingly, performance level of officers who leads a monotonous work lives can be improved through training programs by means of fostering their mental development thereby increasing their willingness to

pursue a professional life. it is possible to bring the level of performance of officers to a higher level by fostering the mental development of officers who lead a monotonous work life and increasing their willingness to pursue a professional life. Increasing the efficiency of officers' duties will enable efficient service within institutions. This will also enable the performance level of institutions to be increased.

07

Compliance Report

7.1. Compliance Report 129

7.1 Compliance Report				
No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
01	The following financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance accounts of public officers	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Complied		
1.4	Stores Advance Accounts	Not Complied	No Accounts in this regard	
1.5	Special Advance Accounts	Not Complied		
1.6	Others	Not Complied		
02	Maintenance of books and registers (F.R. 445)			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and updated	Complied		
2.3	The register of audit queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit reports has been maintained and updated.	Complied		
2.5	All monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date.	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		
2.10	Commitment Register has been maintained & updated	Complied		
2.11	Register of Counterfoil Books (GA - N20) has been maintained and updated	Complied		
03	Delegation of functions for financial control (FR 135)			
3.1	Financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		

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No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
3.3	The authority has been delegated in such manner to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	Audit queries			
5.1	All audit queries have been replied within the specified time by the Auditor General	Not Complied	As there are 30 prisons belonging to the Department of Prisons, relevant replies must be prepared after calling up related information. Therefore, there is a difficulty in repling audit queries on due date	Reply to the quarries on date as informed by the Audit.
06	Internal Audit			
6.1	In terms of Financial Regulations 134(2) DMA/1-2019, internal audit plan has been prepared at the beginning of the year after consulting with the Auditor General	Complied		
6.2	All the internal audit reports have been replied within one month.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
07	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
08	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017.	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular.	Complied		
8.3	The boards of survey were conducted, and the relevant reports were submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	Complied		
8.4	Excesses and deficits disclosed through Board of Survey and other relating recommendations, were carried out during the period specified in the circular.	Complied		
8.5	Disposal of condemn articles in terms of FR. 772	Complied		
09	Vehicle Management			
9.1	Daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date.	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	As there are issues in relation to properly transfer of vehicles sold by courts, reasonable time has been taken to dispose.	After properly transferring vehicles that have been defined as needed to be disposed, disposing activities are being done.
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	Action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident.	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		
9.6	The absolute ownership of the leased vehicle logbooks has been transferred after the lease term.	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date.	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled.	Not Complied	No inactive accounts	
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and or which adjustments had to be made, and had those balances been settled within one month.	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
12.2	A time analysis has been carried out on loans in arrears.	Complied		
12.3	Loan balances in arrears for over one year had been settled.	Not Complied	Inability to recover loans lent without guarantee requirement to offices who were interdicted or who vacated the post.	Inform through the Divisional Secretary about settlement of loan balance arrears for over one year . Steps have been taken to place police complaints, send private letters and obtain arrears from the guarantors.
13	General Deposit Account			
13.1	Action had been taken as per F.R.571 in relation to disposal of lapsed deposits.	Not Complied	Existance of more than 02 years expired balances which was not credited to the government revenue due to the existing balances in savings accounts which cannot be credited to the government revenue.	Informed Superintendents Prisons to work as per the F.R.571 on saving accounts which possess more than 02 years old balances.
13.2	The control register for general deposits had been updated and maintained.	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review was remitted to Treasury Operation Department.	Complied		
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task.	Not Complied	Since the final settlement is made after the final meeting, such as in transfer board meetings, so in such cases, it takes more than a month.	When the time of issuing sub imprest, officers were informed to pay back immediately after completing their tasks.

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of F.R .176	Complied		
16	Human Resource Management			
16.1	Maintaining staff within approved cadre limit	Complied		
16.2	All members of the staff have been issued a duty list in writing.	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017.	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed. Proper register of information maintained, updated in terms of Right to Information Act and Regulation	Complied		
17.2	Information on institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizen charter			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation If not comply	Corrective actions proposed to avoid non-compliance in the future
18.2	A methodology has been devised by the Institution to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular.	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Complied	Training opportunities are not available to cover every officer.	Instructions have been given to prepare a human resources plan to include training opportunities that cover every officer.
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses to Audit Paragraphs			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified.	Complied		

